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ABSTRACT

Revenues and expenditures at public and private colleges and universities in Maryland were analyzed and compared with national patterns. State Board for Higher Education (SBHE) guidelines were also consulted. Expenditure patterns of public and private colleges are similar. However, private colleges are most dependent on tuition and fees and income from private gifts, grants, and endowments, while public institutions are most dependent on state aid, tuition, and fees. Consequently, tuition and fee charges are higher at private institutions, and these institutions spend higher amounts for scholarships and fellowships. These patterns are quite similar to the national patterns for private and public institutions. Guideline analysis at the private colleges indicates that expenditure levels are about what would be predicted given the size, role, and mission of the schools. Because of demographic trends, enrollments are likely to decline in both private and public sectors during the next decade. However, declines are not likely to be uniform at all schools. The financial condition of both public and private institutions will need to be monitored carefully as higher education public policy decisions are made. Appendices include: HEGIS XIX Form (definitions and instructions), SBHE guidelines, and data on student financial aid by institution. (Author/SW)

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A COMPARISON OF EXPENDITURES AND REVENUES AT INDEPENDENT AND PUBLIC COLLEGES AND UNIVERSITIES IN MARYLAND

ED264780

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State Board for Higher Education
16 Francis Street
Annapolis, Maryland 21401

October 1985

State of Maryland

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FOREWORD

This report was prepared at the request of the Finance and Facilities Committee of the State Board for Higher Education. The report compares revenues and expenditures at public and independent colleges and universities in Maryland, compares these patterns to national data, and applies the FY 1984 SBHE funding guidelines to the independent institutions.

We are particularly grateful to the Maryland Independent College and University Association, the advisory task force drawn from its member institutions, and the MICUA staff. Without their cooperation and assistance it would not have been possible to complete all the analyses included in this report.

Sandra Allard of the Division of Finance and Facilities had primary responsibility for this report.

Sheldon H. Knorr
Commissioner

TABLE OF CONTENTS

Executive Summary..... 9

I. Introduction..... 11

II. Expenditure and Revenue Patterns..... 14

A. Maryland Data..... 14

B. National Comparisons..... 20

III. Faculty Salaries..... 24

IV. Tuition and Fees..... 26

V. Guideline Analysis..... 28

VI. Summary and Conclusions..... 32

TABLES..... 35

APPENDICES

Appendix A - Institutions Included in Study..... 45

Appendix B - HEGIS XIX Form..... 49

Appendix C - Classifications..... 59

Appendix D - Guidelines..... 65

Appendix E - Maryland Student Financial Support..... 71

Executive Summary

This report has been prepared at the request of the Finance and Facilities Committee of the State Board for Higher Education. Committee members were concerned that higher tuition charges at independent institutions were interpreted by the public to reflect higher operating costs at independent institutions.

To respond to this request the SBHE staff, with the assistance of the Maryland Independent College and university Association (MICUA), analyzed the HEGIS Financial Reports of public and independent institutions in Maryland, and compared expenditure and revenue patterns to national data and the SBHE guidelines.

Many similarities exist in expenditure patterns between public and independent institutions in Maryland, but the primary revenue sources that support the expenditures are quite different. Independent institutions are most dependent on tuition and fees and income from private gifts and grants, and endowments, while public institutions are most dependent on state appropriations and tuition and fees. Consequently, tuition and fee charges are higher at independent institutions, and these institutions spend higher amounts for scholarships and fellowships. These patterns are quite similar to the national patterns for independent and public institutions. Guideline analysis at the independent institutions indicates that

expenditure levels are about what would be predicted given the size, role and mission of the institutions.

Because of demographic trends, enrollments are likely to decline in both independent and public sectors during the next decade. However, declines are not likely to be uniform across all institutions. Consequently, the financial condition of both public and independent institutions will need to be monitored carefully as public policy decisions regarding higher education are made in Maryland.

I. Introduction

At its December 5, 1984 meeting, the Finance and Facilities Committee of the State Board for Higher Education requested that the SBHE staff do a comparative study of the expenditures and revenues at public and independent institutions. Members of the committee are concerned that the higher tuition charges at the independent institutions compared to the public institutions are interpreted by the general public to be an indicator of higher operating costs. While the members of the committee are quite aware that differences in tuition between public and independent institutions are to a very great extent the result of differences in the share of costs supported by the student, the State and Federal governments, private gifts and grants and endowment income, the members believe that an examination of total operating expenditures should be undertaken.

The SBHE staff considered a number of alternative approaches to respond to this request. The objective of the staff in choosing a methodology was to select a set of data and analyses which would allow reasonable comparisons between public and independent institutions to be made, without imposing an unreasonable data burden on participating institutions and without being unnecessarily intrusive into the operations of the independent institutions. While a detailed study of costs at the independent institutions might have yielded more precise results, it would have required an extraordinary amount of time and effort on the part of the independent institutions. After consulting with both the staff of the Maryland Independent College and

University Association (MICUA) and a task force from the independent institutions, the SBHE staff decided to use a combination of existing data available from reports completed by all institutions and an application of the SBHE guidelines to the independent institutions. The SBHE staff believes that this combination of data and analyses provides a reasonable profile for comparing the public and independent institutions. In addition, where national data are available they have been used to provide a broader context for analyzing revenues and expenditures in Maryland institutions.

The comparison group of independent institutions selected for inclusion in the study are the state-aided independent institutions. This group of institutions was selected because, as a group, it represented the independent institutions in Maryland most similar to the guideline institutions in the public sector. A list of participating institutions is included as Appendix A. MICUA and its member institutions agreed to cooperate in the study. The only state-aided independent institution which is not a member of MICUA is Sojourner-Douglass. Sojourner-Douglass has not participated in the SBHE's data collection activities; consequently, it had to be excluded from the report.

The SBHE staff met with representatives of the MICUA institutions to explain the approach to be used and to discuss the data required. Subsequently, the staff accumulated available data from HEGIS Financial Reports, the annual AAUP Faculty Salary report, and other sources. The MICUA staff provided information

on tuition and fees, and room and board charges at independent institutions, and the results of an independent study performed under contract by John Minter which analyzed the audited financial statements of their member institutions. In addition, the independent institutions were asked to provide data necessary to calculate the SBHE operating budget guidelines for FY 1984. Preliminary guideline analyses were calculated, and were submitted, along with the HEGIS finance, faculty salary, and tuition and fee data to each institution for review and corrections. Meetings were held with all interested institutions to discuss the data and the analysis. After careful review of the data and discussions with institutions to develop a more complete understanding of what differences in reporting might exist, the SBHE staff made appropriate adjustments to insure comparability, particularly for the guideline analysis. Once the data had been corrected and made as comparable as feasible within the constraints of the study, the draft report was prepared, and sent to the independent institutions for review and comment.

Outlined below are the findings of the SBHE staff. The first section provides an overview of expenditure and revenue patterns at the public and the independent institutions as reflected in their HEGIS financial reports. The next sections focus on the more specific areas of tuition and fees, scholarships, and faculty salaries. The final sections present the results of the application of the SBHE guidelines to the independent institutions, and summary and conclusions.

II. Expenditure and Revenue Patterns

A. Maryland Data

The beginning point for financial comparisons between public and independent institutions is an evaluation of overall patterns of expenditures and revenues for current operations. It should be noted at the outset that financial comparisons between and among higher education institutions are complicated at best. Differences in accounting and budgeting procedures as well as differences in the programs and activities and methods of operation at different institutions make precise comparisons difficult especially if one is trying to study specific programs or activities within the institution. For example, if one were trying to study physical plant maintenance and operation costs among institutions, it would be necessary to know not only expenditures, but the size of the plant, the primary fuel sources, the age and types of facilities, whether services were provided by the institution's personnel or contracted, whether there were auxiliary facilities and how their plant costs were reported. However, at more aggregate levels, i.e., looking at the institution as a whole or groups of institutions, specific differences have relatively less impact and reasonable conclusions about differences and similarities in overall expenditure and financing patterns may be drawn.

The most readily available source of expenditure and revenue data is the HEGIS Financial Statistics of Institutions of Higher Education for FY 1984. A copy of this form is included as

Appendix B. This report is filed annually by both public and independent institutions with the National Center for Education Statistics and with the State Board for Higher Education. The report includes data concerning current fund expenditures and revenues at the end of the fiscal year. While the report is not exempted from some of the difficulties noted above, it has the advantage of collecting these data from a broad range of institutions using a common set of definitions which are consistent with generally accepted accounting principles.

After accumulating these reports for both the public and independent institutions, the SBHE staff discussed the issue of data comparability with the staffs of individual institutions. On the basis of these discussions the SBHE staff identified only two areas of significant difference in operating expenditures as reported in the HEGIS financial forms prepared by public and independent institutions. In the public sector, intercollegiate athletics are required to be auxiliary enterprise programs. Intercollegiate athletics are not treated as an auxiliary at most independent institutions. After careful review of the data, the SBHE staff has concluded that this does not preclude expenditure and revenue comparisons but rather constitutes a difference between public and independent institutions. In the aggregate it has very little impact, because intercollegiate athletic expenditures are small at most of the independent institutions which do not classify the expenditures in auxiliary enterprises.

The second area of difference in HEGIS finance reports is debt service. The SBHE staff had anticipated that debt

service requirements would constitute a major difference in operating expenditures between public and independent institutions. However, based upon the information provided by the independent institutions, debt service has limited impact on the E&G expenditures reported to HEGIS. First, at most of the independent institutions the present debt is for auxiliary enterprise facilities, e.g. dormitories. Debt service requirements for auxiliary facilities exist both at public and independent institutions. Typically auxiliary debt is retired with fees charged to students using the facilities and the current fund transactions related to the debt service are accounted for in the auxiliary revenue and expenditure accounts.

Debt service for non-auxiliary facilities is handled differently between the public and independent sectors. At public institutions debt service for non-auxiliary facilities is paid by the State and not reflected in the institution's financial reports. By contrast, independent institutions themselves are responsible for financing their non-auxiliary facilities. There are a variety of ways for independent institutions to finance these facilities including the sale of bonds and the solicitation of private gifts and grants. In Maryland, independent institutions may also request funds from the State to finance up to 50 percent of the cost of non-auxiliary facilities.

Based on the information provided by the independent institutions, only three institutions reported significant expenditures for non-auxiliary debt service in their FY 1984

HEGIS finance reports. Most of the debt service is included in the Mandatory Transfer line on Tables 1 and 2; however, one institution did distribute the expenditures across a number of expenditure categories. The effect of these expenditures on the comparative analysis is to increase the Total E&G Expenditures per Student on Table 2 by about $200 at the independent institutions. In most instances, tuition and fee charges are the revenue source for debt service expenditures. For the guideline analysis, adjustments to institutional expenditures were made to eliminate the debt service component before comparing actual expenditures to guideline calculated amounts.

The other significant problem in comparing expenditures and revenues between the public and independent sectors was the medical school and related programs at The Johns Hopkins University. The comparable programs in the public sector are at University of Maryland-Baltimore City and therefore are easy to exclude from analysis. To resolve this difficulty the staff at Johns Hopkins prepared a revised financial report estimating expenditures and revenues for the institution excluding the medical school. While the revised estimates appear reasonable, it should be noted that expenditures in some areas such as research and institutional support may be somewhat overstated because the disaggregation of data requested does not conform precisely with the accounting systems or organizational structure of the institution. The revenues and expenditures associated with the Applied Physics Laboratory at The Johns Hopkins were also excluded from this report.

With the above mentioned adjustments, the independent institutions included in this study enrolled 20,806 full-time equivalent students (FTES) and reported expenditures of $248,442,068 for educational and general (E and G) purposes in FY 1984 (see Table 1). This compares to an enrollment of 66,272 FTES and expenditures of $435,643,610 at public four-year institutions for the same period. In general, expenditure patterns appear to be similar. Public institutions spend a larger portion of their budgets for instruction and physical plant, while independent institutions spend a larger share for academic support, institutional support, and scholarships. The most significant of these differences is in the area of scholarships. Scholarships account for almost 13 percent of E and G expenditures at independent institutions, but only 6.7 percent of expenditures at public institutions. Overall however, comparing the two groups of institutions as a whole, expenditure patterns appear fairly similar.

However, each of these groupings includes one institution which expends more than 50 percent of the total dollars for the sector and consequently largely determines the average expenditure patterns for the sector. Table 2 compares expenditure patterns at the public institutions excluding the University of Maryland-College Park and independent institutions excluding The Johns Hopkins University. Differences in expenditures patterns are greater when these two institutions are excluded. Expenditures for instruction as a percent of total expenditures remain at about the same level for independent

institutions (35.6%), but at the public institutions approximately 45.5 percent of E and G expenditures are in instruction. Interestingly, the average per student expenditures for instruction are much closer than the difference in percentages might suggest. Independent institutions spent approximately $2,662 per student for instruction while public institutions spent $2,552. Public institutions spend a somewhat greater proportion of their resources for research and physical plant maintenance and operation. Independent institutions spend significantly greater proportions for institutional support and unrestricted scholarships.

While there are many similarities in expenditure patterns between public and independent institutions, the revenues generated from the various sources are quite different. Table 1 compares revenue by source for all public and all independent institutions. At public institutions 55 percent of E and G revenue is from state appropriations, 26 percent is generated from tuition and fees, about 16 percent from federal grants and contracts, and the remaining 3 percent from all other sources combined. By contrast, at the independent institutions nearly 45 percent of the revenue is from tuition and fees, nearly 24 percent is from private gifts and grants, and endowment income, 20 percent is from federal grants and contracts, 5 percent is from state appropriations, and the remaining 6 percent is from all other sources. As is the case in comparing expenditure patterns, the difference becomes even more striking when the largest institution in each sector is eliminated (see

Table 2). In the public institutions excluding UMCP almost 62 percent of revenue is state appropriations, 26 percent is tuition and fees, about 10 percent is federal grants and contracts, and 2 percent from all other sources. At the independent institutions excluding The Johns Hopkins University, almost 66 percent of revenue is derived from tuition and fees, 16 percent is from private gifts and grants and endowment income, 8 percent is from state appropriations, 5 percent is from federal grants and contracts, and 5 percent from all other sources. Independent institutions are clearly much more dependent on tuition and fee revenues and private gifts and grants, and endowment income, while public institutions rely most heavily on state appropriations and tuition and fees. The much greater dependence on tuition and fees as a source of revenue is clearly related to the higher expenditures for scholarships at independent institutions.

B. National Comparisons

While national expenditure and revenue data are not yet available for FY 1984, the differences in revenue patterns between the public and private institutions in Maryland are consistent with national data for previous years. Table 3 shows the national average and Maryland distributions of expenditures and revenues for public and independent institutions in FY 1982, the most recent year for which comprehensive data are available. Overall, the pattern of differences in revenue sources is similar to those in Maryland. Table 4 shows the Maryland distribution of expenditures and revenues at public and

independent institutions compared to national averages by type of institution. Maryland public institutions were somewhat more dependent on tuition and fee revenues, and government grants and contracts than the national average and, somewhat less dependent on state appropriations and private gifts, grants, and endowments. These patterns tend to hold when public institutions are classified by type. Independent institutions in Maryland in the aggregate were less dependent on tuition and fee income and endowment income, and more dependent on private gifts and grants, and state appropriations than the national average for independent institutions. When evaluated by type of institution there was significant variation from this pattern among the independent institutions. For example, comprehensive institutions in Maryland's independent sector were more dependent than the national average on tuition and fee revenue and the general baccalaureate institutions were only slightly below the national average. The general baccalaureate institutions also had higher than average endowment income (see Appendix C for classification of institutions by category).

Expenditure comparisons with national data are somewhat more difficult because expenditure patterns vary more by type of institution. However, in both the public and independent sectors expenditures are close to national averages for instruction and academic support, below average in public service, and about average in research and other E and G expenditures. The source of this data is Higher Education Financing in the Fifty States, Fourth Edition. While these data are several years old, a review

of the previous editions indicates that in the aggregate the national average distributions of revenues and expenditures do not change radically from one year to the next.

For the past several years, MICUA has contracted with John Minter Associates to analyze the audited financial statements of its member institutions. The information in these statements is quite similar to that reported in the HEGIS finance reports for current operating expenditures and revenues, and the analysis is similar to that done by the SBHE except that Minter calculates revenues as a percent of E and G expenditures rather than as a percent of total revenue. In summarizing the data he reports the median ratios rather than the mean. Not surprisingly, given the similarities, his findings related to operating expenditures and revenues for FY 1984 are quite similar to those reported above for independent institutions excluding Johns Hopkins. The Minter data however has two particularly useful features. First, it provides data for a four year period allowing some analysis of trends. Second, he maintains comparable data for a national sample of institutions which allows some comparative analysis.

Table 5 displays the Minter data for the most recent four fiscal years for Maryland independent colleges and universities. Overall the expenditure patterns have been relatively stable over the four year period with slight decreases in instruction and plant operations and increases in scholarships and institutional support. Revenue patterns have also been fairly stable during the period; however the data indicate that

overall E and G expenditures have grown faster than E and G revenues for the period. While at most institutions there have probably not been absolute declines in any particular revenue source, with the possible exception of federal grants and contracts, almost all sources have declined in their percent share of support for E and G expenditures.

When compared to the national median for all types of independent colleges and universities, expenditure patterns for Maryland independents as a group are quite similar (see Table 6). The only area of difference greater than 1 percent is institutional support where the Maryland median is 20.6 percent compared to the national median of 17.6 percent. There are somewhat greater differences in the revenue patterns. Maryland institutions are somewhat less dependent on tuition and fees and gifts and grants than the national average, with most of the difference accounted for in a higher than average level of direct state support. The national trend shows a similar slower rate of growth for revenues than expenditures to that in Maryland,although the rate of decline has not been quite as great.

III. Faculty Salaries

Earlier it was indicated that expenditure comparisons should be approached with caution because of certain problems with comparability of data. However, in the case of faculty salaries, comparable data is readily available both within the state and on a national basis. Institutions report expenditures for full-time instructional faculty salaries by rank each year to the National Center for Education Statistics in the fall. These data are edited and analyzed by the American Association of University Professors (AAUP) and published in the following spring. Included in the report is a distribution of average faculty salaries by rank and by type of institution. Table 7 shows average faculty salaries by rank at the public and private institutions in Maryland for FY 1984. The AAUP Institutional Category is shown for each institution and the percentile ranking is based on the salary distribution for each institutional category. There is considerable variation among institutions both public and independent when average salaries are compared to national norms. Some of this difference can be accounted for because of differences in program mixes at particular institutions. Institutions with program offerings concentrated in scientific or technical disciplines and certain professional programs will tend to have higher average salaries overall. There is not, however, a clear pattern of differences between the public and independent sectors. In categories IIA and IIB where the bulk of the institutions in both sectors are categorized, there is great variance in the salaries of the institutions

relative to the average for the appropriate AAUP category. The variance at the independent institutions is somewhat greater than at the public institutions, but the range of variance is considerable in both sectors. The significance of where a particular institution's average salaries fall compared to the national patterns depends on the pool from which they are trying to recruit faculty. The real test of adequacy of faculty salaries is whether institutions are able to attract and retain the individuals they want to recruit.

IV. Tuition and Fees

The area of greatest difference in financing between public and independent institutions of higher education is tuition and fees. While tuition and fees are a major source of revenue at both public and private institutions as noted in the earlier comparisons of revenues by source, independent institutions are much more dependent on this source than public institutions. At independent institutions in Maryland, tuition and fees range between 30 percent and 76 percent of E and G revenues for an institution. At public institutions in Maryland the range is from 12.6 percent to 34.7 percent.

The actual charges to students for tuition and fees are also substantially different between public and independent institutions. Table 8 shows undergraduate tuition and fee charges at the public and independent institutions included in the study for FY 1984. The range among the independent institutions is from $3,100 to $7,600 per year. At public four-year institutions tuition and fees for Maryland residents range from $1,128 to $1,515 and for non-residents from $2,360 to $3,758 per year. Without regard to any differences in cost of providing educational services, the charge to the Maryland student in tuition and fees is two to five times greater at a private institution. When room and board charges are added, the difference in charges to the student for attending a public versus independent institution in Maryland narrows somewhat.

However, the charges for attending an independent institution may still be up to three times greater than a public institution.

To compensate in part for this difference in charges to the student, the independent colleges invest a much greater share of their resources in scholarships and fellowships for students. On the average, the independent institutions expended almost $1,550 per FTE student in FY 1984 compared to about $450 per FTE student at the public institutions for scholarships and fellowships. Further, more than 60 percent of the expenditures for scholarships at independent institutions are from unrestricted, therefore non-federal, sources compared to about 27 percent unrestricted at the public institutions. Independent institutions are making a much greater investment in financial aid for students than are public institutions. This investment is necessary if the independent institutions are to continue to enroll students from middle and lower income categories in the face of their necessarily higher tuition charges compared to public institutions. The most recent SBHE study of financial aid from federal, state and institutional sources confirms that a higher proportion of the students at independent institutions receive financial aid, and that their average awards are higher than those of students at public institutions (see tables in Appendix E).

V. Guideline Analysis

The data provided to this point have described the differences and similarities in expenditure and revenue patterns at public and independent colleges and universities in Maryland. The national data provide a framework for evaluating how typical or atypical Maryland institutions are. However, none of these data address the issue of how institutional expenditure levels compare with how much institutions should be spending. Simple comparisons of actual expenditures do not allow for explanations of legitimate differences in cost to institutions of operating. Costs can vary as a result of many differences including the array of program offerings, the enrollment of the institution, the size of the physical plant, the role and mission of the institution, whether it is in an urban or rural setting, its residential or non-residential character, etc.

The SBHE recommends funding levels for public institutions in Maryland. In order to make equitable budget recommendations for the diverse set of institutions in the public sector, the SBHE has developed funding guidelines which are applied to all public four-year institutions except the University of Maryland-Baltimore City. The guidelines are a set of mathematical formulas that generate comparable funding recommendations for institutions for performing comparable tasks. The guidelines take into account differences in types and level of instructional programs, institutional size both in terms of students enrolled and physical plant, and economies of scale.

A detailed explanation of the guidelines is attached as Appendix D.

The purpose of the guidelines is to recognize institutional differences while providing equitable funding recommendations for similar activities. For example, recommended funding for instruction in freshman English would be the same number of dollars per credit hour at all institutions in a guideline calculation. At the same time, only institutions with graduate programs have funds recommended for that purpose. Consequently, differences in program offerings and levels of instruction will result in quite different per student total expenditure recommendations for instruction under the guideline.

The guidelines in use in FY 1984 were developed using data from public four-year institutions. They have been applied to the community colleges to analyze the need for formula changes, and have been applied to a number of institutions outside the state in the course of peer studies and guideline revision analyses. In applications to non-Maryland institutions, the guidelines generated funding levels close to actual expenditures as reported in HEGIS finance forms.

It should be noted that the guidelines generate a maintenance level recommendation for a subset of the ongoing educational programs at an institution. Guidelines do not address the special need for additional funds for new programs or the special need to catch up in areas of deficiency. Nor do the guidelines address all expenditure areas for an institution.

Guidelines do not include components for sponsored research or major public service programs, or for scholarships and fellowships. Expenditures for such activities would have to be added to guideline generated amounts to provide a complete institutional expenditure level. Nonetheless, the guidelines do represent an indicator or standard for the overall expenditures required at an institution to operate at a reasonable level of quality.

Guideline analysis was applied to ten independent institutions. Capitol Institute of Technology, The Peabody Institute and the Maryland Institute College of Art were excluded from this analysis because the unique instructional program offerings at each institution could not be addressed adequately by the instructional component of the guidelines. The guideline generated amounts for the remaining ten institutions were compared to FY 1984 expenditures reported to HEGIS. Some adjustments were made to HEGIS expenditures to ensure comparability with public institution expenditures. The resulting percentages were well within reasonable tolerances with most institutions falling between 85 percent and 117 percent of guidelines. The average percent of guideline for all independent institutions except Johns Hopkins is 97.9 percent. By comparison the range for public institutions for the FY 1984 is 71 percent to 114 percent with the overall public average excluding UMCP at 93 percent.

Excluding Hopkins and UMCP, the guidelines generate $5,238 per student at the independent institutions compared to $4,172

per student at the public institutions. This is consistent with the higher per student expenditures at independent institutions and reflects primarily differences in size of the institutions. Half of the independent institutions included in this analysis have FTE enrollments under 1,000. The fixed costs associated with operating an institution result in significantly higher per student expenditures at institutions of this size. Economies of scale which can be achieved with larger enrollments are not available to institutions of this size.

Overall this analysis indicates that independent institutions in Maryland are expending about what would be predicted by the guidelines given the size, and role and mission of the institutions. While overall expenditure levels of independent institutions are somewhat higher relative to guidelines than at the public institutions, the SBHE staff believes this reflects the greater flexibility independent institutions have had historically to adjust revenue sources at each institution. Many external factors can affect any institution's ability to generate revenue at any particular point in time. However, public institutions, which are heavily dependent on state appropriations to operate, have historically been constrained in their ability to raise tuition and fee charges, or to solicit private gifts and grants because increases in funds from these sources have been used as an offset to general fund appropriations.

VI. Summary and Conclusions

After careful review of all the available data and analyses, and recognizing the range of differences in role and missions among both public and independent institutions, the SBHE staff has arrived at the following conclusions. First, overall there are many similarities in expenditure patterns between public and independent institutions. The area of greatest difference is the resources that independent institutions expend for scholarships and fellowships. These significantly higher expenditures for scholarships and fellowships are predictable and necessary given the much higher tuition and fee charges to students at independent institutions.

Second, while there are many similarities in expenditure patterns between public and independent institutions, the revenues generated from the various sources are quite different. Public institutions are most dependent on state appropriations and tuition and fees, while independent institutions are most dependent on tuition and fees, and income from private gifts and grants, and endowments.

Third, the guideline analysis, which has been used as the proxy for a cost study in this report, indicates that independent institutions are expending approximately what would be predicted given the size, role and mission of the institutions. While the independent institutions are slightly closer to guideline levels overall than public institutions, the SBHE staff believes this reflects a preponderance of small institutions and somewhat

greater flexibility historically to adjust revenue resources rather than a higher cost for delivering services in the guideline programs.

Finally, the greatest difference between public and independent institutions is the difference in dependence on tuition and fee revenues as a source of income and the significantly higher tuition and fee charges at independent institutions. Demographic trends for the next decade clearly will result in declines in enrollment in both the public and independent sectors. However, the declines will not be uniform across all institutions. If there are significant changes in federal financial aid programs which reduce aid available to students, independent institutions may bear a disproportionate share of the declines because of their higher tuition and fee charges. While enrollment declines may result in reduced revenues at both public and independent institutions, those which rely on tuition and fees for more than 60 percent of their income are potentially much more vulnerable to serious financial problems. For the next decade, the financial condition of both public and independent institutions will need to be monitored carefully as public policy decisions regarding higher education are made in Maryland.

Table 1
Total Current Operating Expenditures and Revenues

	TOTAL PRIVATE		TOTAL PUBLIC	
	$	%	$	%
Current Fund Expenditures				
Instruction	$ 90,995,754	36.63	$178,298,404	40.93
Research	31,077,956	12.51	43,141,275	9.90
Public Service	304,525	.12	3,116,942	.72
Academic Support	17,586,310	7.08	23,656,702	5.43
Student Services	13,799,903	5.55	28,329,325	6.50
Institutional Support	35,834,495	14.42	46,218,257	10.61
Physical Plant	23,015,850	9.26	54,194,781	12.44
Scholarships-Unrestricted	19,539,341	7.86	7,879,536	1.81
Scholarships-Restricted	12,540,856	5.05	21,434,026	4.92
Mandatory Transfers	3,747,078	1.51	1,287,130	.30
Total E&G Expenditures	**$248,442,068**	**100.00**	**$435,643,610**	**100.00**
Auxiliary Enterprises	$ 29,089,333		$ 79,410,158	
Total Expenditures/Transfers	$277,531,401		$515,053,768	
Current Fund Revenues				
Tuition and Fees	$113,090,687	44.54	$116,005,519	25.68
Federal Appropriations	413,500	.16	180,439	.04
State Appropriations	12,111,848	4.77	250,174,911	55.39
Local Appropriations	0	.00	0	.00
Federal				
Grants & Contracts Unrestricted	11,454,720	4.51	9,001,580	1.99
Grants & Contracts Restricted	39,987,361	15.75	60,926,338	13.49
State				
Grants & Contracts Unrestricted	137,000	.05	164,781	.04
Grants & Contracts Restricted	1,767,497	.70	3,627,048	.80
Local			0	.00
Grants & Contracts Unrestricted	80,000	.03	151,079	.03
Grants & Contracts Restricted	2,038,000	.80	880,327	.19
Private Gifts, Etc. Unrestricted	10,455,795	4.12	7,860,646	1.74
Private Gifts, Etc. Restricted	29,512,244	11.62	194,683	.04
Endowment Income Unrestricted	9,611,395	3.79	561,406	.12
Endowment Income Restricted	10,136,287	3.99	1,496,903	.33
Sales/Services-Education Act	629,942	.25	452,564	.10
Other	12,469,346	4.91		
Total E&G Revenue	**$253,895,622**	**100.00**	**$451,678,224**	**100.00**
Auxiliary Enterprises	31,725,095		95,899,242	
Total Current Revenues	$285,620,717		$547,577,466	

Source: HEGIS Financial Statistics of Institutions of Higher Education, FY 1984

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Table 2
Total Current Operating Expenditures and Revenues

	TOTAL PRIVATE (excluding Johns Hopkins)			TOTAL PUBLIC (excluding UMCP)		
	$	%	Per FTES	$	%	Per FTES
Current Fund Expenditures						
Instruction	$ 36,620,754	35.60	$ 2,662	$ 83,675,633	45.54	$ 2,552
Research	345,956	.34	25	4,661,528	2.54	142
Public Service	262,525	.26	19	584,140	.32	18
Academic Support	7,653,310	7.44	556	12,371,138	6.73	377
Student Services	8,427,903	8.19	613	16,033,902	8.73	489
Institutional Support	20,921,495	20.34	1,521	27,801,136	15.13	848
Physical Plant	11,664,850	11.34	848	24,662,755	13.42	752
Scholarships-Unrestricted	7,405,341	7.20	538	2,492,194	1.36	76
Scholarships-Restricted	6,705,856	6.52	487	11,133,980	6.06	340
Mandatory Transfers	2,847,078	2.77	207	319,368	.17	10
Total E&G Expenditures	**$102,855,068**	**100.00**	**$ 7,476**	**$183,735,774**	**100.00**	**$ 5,604**
Auxiliary Enterprises	$ 19,612,333			$ 33,860,897		
Total Expenditures/Transfers	$122,467,401			$217,596,671		
Current Fund Revenues						
Tuition and Fees	$ 68,003,687	65.84	$ 4,943	$ 48,319,306	26.23	$ 1,474
Federal Appropriations	16,500	.02	1	93,764	.05	3
State Appropriations	8,508,848	8.24	618	113,591,248	61.67	3,465
Local Appropriations	0	.00	0	0	.00	0
Federal						
Grants & Contracts Unrestricted	262,720	.25	19	859,519	.47	26
Grants & Contracts Restricted	5,307,361	5.14	386	17,443,422	9.47	532
State						
Grants & Contracts Unrestricted	0	.00	0	0	.00	0
Grants & Contracts Restricted	1,041,497	1.01	76	1,663,766	.90	51
Local						
Grants & Contracts Unrestricted	0	.00	0	0	.00	0
Grants & Contracts Restricted	0	.00	0	0	.00	0
Private Gifts, Etc. Unrestricted	6,344,795	6.14	461	51,724	.03	2
Private Gifts, Etc. Restricted	3,343,244	3.24	243	973,383	.53	30
Endowment Income Unrestricted	3,723,395	3.61	271	16,843	.01	1
Endowment Income Restricted	3,106,287	3.01	226	45,799	.02	1
Sales/Services-Education Act	629,942	.61	46	835,333	.45	25
Other	2,991,346	2.90	217	294,527	.16	9
Current Revenue-Auxiliary	**$103,279,622**	**100.00**	**$ 7,507**	**$184,188,625**	**100.00**	**$ 5,618**
Auxiliary Enterprises	22,658,095			40,347,456		
Total Current Revenues	$125,937,717			$224,536,081		

Source: HEGIS Financial Statistics of Institutions of Higher Education, FY 1984

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Table 3

Comparison of Percent Distribution
of Institutional Expenditures and Revenues
for Public and Independent Institutions
in the United State and Maryland

FY 1982

	Public Institutions		Independent Institutions	
	United States	Maryland	United States	Maryland
Expenditures				
Instruction	44%	43%	37%	46%
Academic Support	9%	6%	8%	5%
Research	11%	12%	11%	19%
Public Service	5%	1%	2%	0%
Other E&G Expenditures	31%	38%	42%	31%
Total	100%	100%	100%	100%
Revenues				
State and Local Appropriations	59%	57%	2%	3%
Tuition and Fees	17%	22%	51%	28%
Private Gifts, Grants, Endowments	4%	2%	19%	25%
Government Grants and Contracts	13%	14%	18%	30%
Other E&G Revenue	7%	4%	7%	14%
Total	100%	100%	100%	100%

Source: Higher Education Financing in the Fifty States, Fourth Edition

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Table 4

INSTITUTIONAL REVENUES
(Educational and General)

Percent Distribution: Institutional Revenues

	State & Local Appropriations		Tuition Revenues		Private Gifts & Grants		Endowment Income		Other E&G (excluding Government Contracts)		Government Grants & Contracts		Total E&G (excluding Government Contracts)	
ALL INDEPENDENT	3%	183	28%	54	19%	156	6%	86	14%	136	30%	172	70%	85
Research Universities														
-with medical*	1	88	15	46	21	173	6	72	17	133	39	120	61	90
-without medical*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Universities														
-with medical*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-without medical*	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive	8	580	72	106	6	70	5	88	4	50	5	55	95	104
General Baccalaureate	4	554	63	98	14	97	10	129	4	68	6	73	94	102
Two-Year Academic and Comprehensive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Two-Year Occupational	0	60	65	76	10	284	3	178	5	84	17	477	83	86
Health Professional	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Professional and Specialized	9	860	49	84	28	154	3	46	8	83	3	52	97	103

	State & Local Appropriations		Tuition Revenues		Private Gifts, Grants & Endowment Income		Other E&G (excluding Government Contracts)		Government Grants & Contracts		Total E&G (excluding Government Contracts)	
ALL PUBLIC	57%	97	22%	133	2%	50	4%	60	14%	107	86%	99
Research Universities												
-with medical*	-	-	-	-	-	-	-	-	-	-	-	-
-without medical*	49	97	24	149	3	44	3	37	21	112	79	97
Universities												
-with medical*	-	-	-	-	-	-	-	-	-	-	-	-
-without medical*	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive	63	95	28	144	1	42	1	32	7	82	93	102
General Baccalaureate	63	102	20	52	1	49	5	136	11	101	89	100
Two-Year Academic and Comprehensive	65	94	25	149	1	108	3	51	6	88	94	101
Two-Year Occupational	61	91	23	121	1	172	4	78	12	133	88	97
Health Professional	52	87	9	248	4	55	12	116	23	123	77	95
Other Professional and Specialized	-	-	-	-	-	-	-	-	-	-	-	-

*Medical includes medicine, dentistry, osteopathy, and veterinary medicine.
(Indexes shown in bold are based on U.S. average; U.S. average equals 100.)

Source: Higher Education Financing in the Fifty States, Fourth Edition
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Table 4A

INSTITUTIONAL EXPENDITURES
(Educational and General)

Percent Distribution: Institutional Expenditures

	Instruction		Academic Support		Research		Public Service		Other E&G Expenditures	
ALL INDEPENDENT	46%	**122**	5%	**60**	19%	**171**	0%	**11**	31%	**74**
Research Universities										
-with medical*	49	**127**	4	**51**	25	**111**	0	**5**	22	**77**
-without medical*	-	-	-	-	-	-	-	-	-	-
Universities										
-with medical*	-	-	-	-	-	-	-	-	-	-
-without medical*	-	-	-	-	-	-	-	-	-	-
Comprehensive	38	**92**	7	**88**	1	**22**	0	**26**	54	**116**
General Baccalaureate	36	**103**	6	**84**	0	**26**	0	**31**	57	**102**
Two-Year Academic and Comprehensive	-	-	-	-	-	-	-	-	-	-
Two-Year Occupational	41	**107**	4	**49**	0	**0**	0	**0**	55	**103**
Health Professional	-	-	-	-	-	-	-	-	-	-
Other Professional and Specialized	35	**97**	8	**93**	0	**0**	1	**72**	56	**114**

	Academic Instruction		Support		Research		Public Service		Other E&G Expenditures	
ALL PUBLIC	43%	**98**	6%	**67**	12%	**111**	1%	**12**	38%	**123**
Research Universities										
-with medical*	-	-	-	-	-	-	-	-	-	-
-without medical*	39	**114**	4	**58**	22	**92**	0	**2**	35	**133**
Universities										
-with medical*	-	-	-	-	-	-	-	-	-	-
-without medical*	-	-	-	-	-	-	-	-	-	-
Comprehensive	47	**97**	8	**86**	3	**82**	0	**6**	42	**117**
General Baccalaureate	36	**81**	6	**73**	9	**446**	0	**0**	49	**114**
Two-Year Academic and Comprehensive	48	**95**	7	**90**	0	**56**	2	**99**	43	**109**
Two-Year Occupational	58	**10**	6	**82**	0	**0**	0	**0**	36	**95**
Health Professional	41	**87**	3	**39**	28	**167**	0	**0**	28	**127**
Other Professional and Specialized	-	-	-	-	-	-	-	-	-	-

*Medical includes medicine, dentistry, osteopathy, and veterinary medicine.
(Indexes shown in bold are based on U.S. average; U.S. average equals 100.)

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Table 5

Maryland Independent Colleges and Universities
Audit Based* Executive Financial Summary

*Audits Coded to AICPA/NACUBO Standards

	FY 1981	FY 1982	FY 1983	FY 1984
(Median Ratios)				
Revenues				
1 Tuition and Fees Contribution	65.7	66.8	64.6	64.7
2 Federal Government Revenue Contribution	5.8	4.6	3.4	3.7
3 State Government Revenue Contribution	9.2	8.8	8.2	8.1
4 Gifts and Grants Applied Contribution	6.3	6.9	6.8	6.9
5 Endowment Income Contribution	5.8	6.0	5.8	5.6
6 All Other E&G Sources Contribution	5.3	5.6	4.1	4.7
7 Educational & General Revenues Contribution	110.3	109.7	104.4	104.2
Educational and General Expenditures				
8 Instruction % E&G Expenditures	39.7	40.0	38.5	38.2
9 Research % E&G Expenditures	.0	.0	.0	.0
10 Public Service % E&G Expenditures	.1	.1	.1	.1
11 Academic Support % E&G Expenditures	6.4	6.7	6.3	7.1
12 Student Services % E&G Expenditures	8.8	9.0	8.6	9.0
13 Institutional Support % E&G Expenditures	19.6	19.7	20.7	20.6
14 Plant Operations % E&G Expenditures	12.0	12.3	11.7	10.9
15 Scholarships and Fellowships % E&G Expenditures	8.7	9.1	10.5	10.9
16 Mandatory Transfers for P&I % E&G Expenditures	.0	.0	.0	.0
Operating Results				
17 Net Total Revenues % Total Revenues	7.7	7.7	4.6	2.6
18 Net E&G Revenues % E&G Revenues	9.3	8.8	4.2	4.0
19 Net Auxiliary Revenues % Auxiliary Revenues	1.2	1.5	3.3	11.7
Assets, Liabilities and Fund Balances				
20 Total Net Liabilities % Total Net Assets	14.3	12.8	13.5	15.6
21 Plant Liabilities % Plant Investment	21.2	17.7	17.4	20.8
Index Numbers				
Total Revenues	100	112	122	134
Total Expenditures	100	112	122	134
Total Educational and General Expenditures	100	113	126	139
OFE Full-Time Equivalent Student	100	100	101	104

Source: John Minter Associates
07/24/85/j
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Table 6

Independent Colleges and Universities, All Types
Audit Based* Executive Financial Summary

*Audits Coded to AICPA/NACUBO Standards

	FY 1981	FY 1982	FY 1983	FY 1984
(Median Ratios)				
Revenues				
1 Tuition and Fees Contribution	69.4	70.7	68.8	68.0
2 Federal Government Revenue Contribution	6.5	5.2	3.9	3.7
3 State Government Revenue Contribution	1.4	1.4	1.4	1.1
4 Gifts and Grants Applied Contribution	10.4	10.0	11.4	9.9
5 Endowment Income Contribution	4.2	4.1	5.0	4.1
6 All Other E&G Sources Contribution	5.1	5.2	4.4	4.5
7 Educational & General Revenues Contribution	107.1	107.3	105.6	105.4
Educational and General Expenditures				
8 Instruction % E&G Expenditures	39.0	38.5	38.4	37.9
9 Research % E&G Expenditures	.0	.0	.0	.0
10 Public Service % E&G Expenditures	.0	.0	.0	.0
11 Academic Support % E&G Expenditures	7.1	7.3	7.6	7.7
12 Student Services % E&G Expenditures	9.5	9.7	9.7	9.7
13 Institutional Support % E&G Expenditures	17.7	17.9	18.7	17.6
14 Plant Operations % E&G Expenditures	12.4	12.7	11.7	11.9
15 Scholarships and Fellowships % E&G Expenditures	9.2	9.7	10.6	10.7
16 Mandatory Transfers for P&I % E&G Expenditures	.2	.1	.2	.3
Operating Results				
17 Net Total Revenues % Total Revenues	3.2	4.6	3.2	3.3
18 Net E&G Revenues % E&G Revenues	6.6	6.8	5.3	5.1
19 Net Auxiliary Revenues % Auxiliary Revenues	1.3	2.3	4.5	8.7
Assets, Liabilities and Fund Balances				
20 Total Net Liabilities % Total Net Assets	14.7	14.1	14.7	14.9
21 Plant Liabilities % Plant Investment	19.3	17.7	16.9	19.3
Index Numbers				
Total Revenues	100	113	122	132
Total Expenditures	100	111	123	134
Total Educational and General Expenditures	100	112	125	137
OFE Full-Time Equivalent Student	100	101	98	98

Source: John Minter Associates
07/24/85/j
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Table 7

Average Faculty Salary by Rank
and AAUP Percentiles

1983-84

AAUP* Category	Institution	Professor Average Salary	Professor AAUP Percentile	Associate Professor Average Salary	Associate Professor AAUP Percentile	Assistant Professor Average Salary	Assistant Professor AAUP Percentile	Instructor Average Salary	Instructor AAUP Percentile	All Ranks Average Salary	All Ranks AAUP Percentile
	Maryland Independent Institutions										
IIC	Capitol Tech	$33,600	72	$29,300	75	$22,000	61	$ -	-	$27,200	N/A
IIB	Goucher College	32,800	81	25,400	69	20,600	61	16,500	44	24,600	68
IIA	Hood College	29,900	<20	24,200	<20	19,900	<20	16.100	<20	23,000	10
I	The Johns Hopkins University	48,200	89	33,500	86	24,800	54	20,600	69	38,700	90
IIA	Loyola College	38,300	85	31,500	94	26,000	92	-	-	29,700	90
	Maryland Institute	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IIB	Mount St. Mary's	29,600	63	23,400	52	18,600	34	-	-	21,800	43
IIB	College of Notre Dame	26,700	42	24,800	64	20,200	56	-	-	22,700	51
IIC	Peabody Institute	23,000	29	-	-	-	-	-	-	23,000	29
IIB	St. John's College	-	-	-	-	-	-	26,100	-	26,100	80
	Sojourner-Douglass	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
III	Villa Julie College	-	-	22,500	29	18,059	<20	16,500	31	19,400	23
IIB	Washington College	31,700	75	25,500	70	20,000	53	-	-	25,500	75
IIA	Western Maryland College	30,400	22	25,500	27	22,300	39	-	-	26,300	43
	Maryland Public Institutions										
I	UM-College Park	$40,300	50	29,300	40	23,700	31	17,500	22	30,600	38
IIB	UM-Eastern Shore	28,900	58	27,800	85	24,800	95	19,700	84	25,300	74
IIA	UM-Baltimore County	39,300	89	28,300	64	22,900	54	16,900	20	27,400	53
IIA	Bowie State College	33,600	48	29,300	75	22,200	38	17,500	30	27,200	51
IIA	Coppin State College	33,500	48	28,700	69	23,300	63	17,300	27	27,200	51
IIA	Frostburg State College	32,000	36	26,100	33	21,800	33	18,000	38	25,100	37
IIA	Salisbury State College	35,000	59	27,800	57	22,300	39	18,800	53	26,000	40
IIA	Towson State University	35,700	67	29,900	82	24,500	83	19,600	67	28,500	64
IIA	University of Baltimore	38,500	86	33,700	95	26,100	93	19,900	71	31,700	87
IIB	St. Mary's College	31,800	76	27,300	83	20,200	56	17,800	63	23,900	62
IIA	Morgan State University	36,200	72	27,600	54	23,300	63	17,500	30	27,500	54

*Definition of AAUP categories appear in Appendix C

Source: AAUP Academe - July-August 1984

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Table 8

Undergraduate Tuition and Fees
FY 1983-84

Independent Institutions	Tuition and Fees	Room and Board
Capitol Institute of Technology	$3,507	$ -
College of Notre Dame	4,400	2,800
Goucher College	7,055	3,600
Hood College	6,160	3,180
The Johns Hopkins University	7,600	3,185
Loyola College	4,500	2,675
Maryland Institute College of Art	5,300	-
Mount St. Mary's College	4,700	2,200
Peabody Conservatory	6,500	2,900
St. John's College	7,200	2,700
Villa Julie College	3,100	-
Washington College	5,381	2,520
Western Maryland College	5,650	2,200
Average	$5,663*	$2,796

*Excludes Villa Julie because it is a two-year institution.

Public Institutions	Resident	Non-Resident	Room and Board
University of Maryland-College Park	$1,332	$3,727	$3,247
University of Maryland-Eastern Shore	1,128	3,128	2,520
University of Maryland-Baltimore County	1,362	3,758	2,611
Bowie State College	1,401	2,511	2,440
Coppin State College	1,250	2,360	N/A
Frostburg State College	1,336	2,446	2,195
Salisbury State College	1,356	2,466	2,400
Towson State University	1,322	2,432	3,380
University of Baltimore	1,249	2,409	N/A
St. Mary's College of Maryland	1,515	2,515	2,780
Morgan State University	1,284	2,419	2,875
Average	$1,331	$3,230	$2,716

Source: MICUA and Consolidated Budgets
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APPENDIX A

APPENDIX A

INSTITUTIONS INCLUDED IN STUDY

Independent

Capitol Institute of Technology
Goucher College
Hood College
The Johns Hopkins University
Loyola College
Maryland Institute College of Art
Mount St. Mary's College
College of Notre Dame
Peabody Conservatory
St. John's College
Villa Julie College
Washington College
Western Maryland College

Public

University of Maryland-
College Park
Eastern Shore
Baltimore County
Bowie State College
Coppin State College
Frostburg State College
Towson State University
University of Baltimore
St. Mary's College of Md.
Morgan State University

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APPENDIX B

Please supply ALL the identifying items (1-6) requested on this page. When the questionnaire is completed, return either directly to the U.S. Department of Education, National Center for Education Statistics, Mail Stop 1103, 400 Maryland Ave., SW., Washington, D.C. 20202, ATTN: HEGIS or to the HEGIS coordinator, if there is a HEGIS coordinator in your State.

If there are any questions about this form, contact:

For Parts A-F, Norman J. Brandt, (202) 254-6503 or for Part G, Genevieve Speight, (301) 763-7783.

HEGIS XIX

Form Approved
OMB NO. 1850-0502
Approval Expires: 8/31/86

Please read instructions before completing form.

U.S. Department of Education
Washington, D.C. 20202

Higher Education General Information Survey (HEGIS XIX)

FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER EDUCATION FOR FISCAL YEAR 1984

This form is authorized by law (20 U.S.C. 1221 e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

DUE DATE: OCTOBER 31, 1984

1 NAME AND MAILING ADDRESS OF INSTITUTION OR CAMPUS COVERED BY THIS REPORT *(See Definitions of Institutions on this page) (Include city, State and ZIP code)*

2 FICE CODE NUMBER

3 NAME AND TITLE OF RESPONDENT

4 TELEPHONE NUMBER OF RESPONDENT *(area code, local number, and extension)*

5 PLEASE NOTE THAT EACH INSTITUTION, BRANCH, CAMPUS OR OTHER ENTITY SEPARATELY CERTIFIED BY THE ELIGIBILITY AND AGENCY EVALUATION STAFF OF THE U.S. DEPARTMENT OF EDUCATION, WITH ITS OWN FICE CODE, AND LISTED SEPARATELY IN THE EDUCATION DIRECTORY–COLLEGES AND UNIVERSITIES, SHOULD BE REPORTED ON A SEPARATE SURVEY FORM AND NOT INCLUDED OR COMBINED WITH ANY OTHER SUCH CERTIFIED UNIT. BRANCHES, CAMPUSES, AND OTHER ORGANIZATIONAL ENTITIES NOT SEPARATELY CERTIFIED SHOULD BE INCLUDED WITH THE APPROPRIATE INSTITUTION OR BRANCH REPORT. IF SUCH ARE INCLUDED IN THIS REPORT, PLEASE LIST THEM BELOW.

ARE DATA FOR THIS UNIT INCLUDED IN THIS REPORT?	NAME OF BRANCH AND/OR OTHER CAMPUS	ADDRESS (CITY, STATE, AND ZIP CODE)
☐ YES ☐ NO		
☐ YES ☐ NO		
☐ YES ☐ NO		

6 IF THE EDUCATIONAL ORGANIZATION OR ENTITY COVERED BY THIS SURVEY REPORT IS PART OF A MULTI-CAMPUS INSTITUTION, OR PART OF A SYSTEM OF INSTITUTIONS, PLEASE ENTER THE NAME OF THE INSTITUTION OR SYSTEM BELOW. IF NOT APPLICABLE, CHECK HERE: ☐

Definitions of Institutions

Institutional System. A complex of two or more institutions of higher education, each separately organized or independently administered, under the control of a single administrative body.

Multi-Campus Institution. An organization resembling an institutional system, but clearly designated as a single institution with either of two organizational structures: (1) an institution having two or more campuses responsible to a central administration (which central administration may or may not be located on one of the administratively equal campuses) or (2) an institution having a main campus with one or more branch campuses.

Main Campus. In those institutions comprised of a main campus and one or more branch campuses, the main campus (sometimes called the parent institution) is usually the location of the core, primary, or most comprehensive program. (Unless the institution-wide or central administrative office for such institutions is reported to be at a different location, the main campus is understood to be the location of the central administrative office.)

Branch Campus. A campus of an institution of higher education which is located in a community different from that of its parent institution, that is, beyond a reasonable commuting distance from the main campus of the parent institution. To be considered a branch campus, rather than an extension center, the educational activities at the location must be organized on a relatively permanent basis (i.e., have a relatively permanent administration) and include course offerings for one or more complete college-level programs of at least one full year.

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PART A – CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR ENDING 1984

SOURCE		LINE NO.	AMOUNT (whole dollars)
TUITION AND FEES		1	$
GOVERNMENT APPROPRIATIONS			
FEDERAL TOTAL →		2	
through State channels → $			
STATE		3	
LOCAL		4	
GOVERNMENT GRANTS & CONTRACTS			
FEDERAL	UNRESTRICTED	5	
	RESTRICTED includes Pell Grants	6	
STATE	UNRESTRICTED	7	
	RESTRICTED	8	
LOCAL	UNRESTRICTED	9	
	RESTRICTED	10	
PRIVATE GIFTS, GRANTS AND CONTRACTS	UNRESTRICTED	11	
	RESTRICTED	12	
ENDOWMENT INCOME	UNRESTRICTED	13	
	RESTRICTED	14	
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES		15	
SALES AND SERVICES OF AUXILIARY ENTERPRISES		16	
SALES AND SERVICES OF HOSPITALS		17	
OTHER SOURCES		18	
INDEPENDENT OPERATIONS		19	
TOTAL CURRENT FUNDS REVENUES (sum of Lines 1 through 19)		20	$
AMOUNT OF PELL GRANTS INCLUDED ON PART A, LINE 6 (see instructions)		21	$

PART B – CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS FOR FISCAL YEAR ENDING 1984

FUNCTION	LINE NO.	AMOUNT (whole dollars)
EDUCATIONAL AND GENERAL		
INSTRUCTION	1	$
RESEARCH	2	
PUBLIC SERVICE	3	
ACADEMIC SUPPORT →	4	
includes libraries of 5 $		
STUDENT SERVICES	6	
INSTITUTIONAL SUPPORT	7	
OPERATION AND MAINTENANCE OF PLANT	8	
SCHOLARSHIPS AND FELLOWSHIPS		
AWARDS FROM UNRESTRICTED FUNDS	9	
AWARDS FROM RESTRICTED FUNDS includes Pell Grants	10	
EDUCATIONAL AND GENERAL MANDATORY TRANSFERS	11	
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 1 through 4, and Lines 6 through 11)	12	$
AUXILIARY ENTERPRISES →	14	
includes mandatory transfers of → 13 $		
HOSPITALS →	16	
includes mandatory transfers of → 15 $		
INDEPENDENT OPERATIONS →	18	
includes mandatory transfers of → 17 $		
TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 12, 14, 16, and 18)	19	$

PART C – PHYSICAL PLANT ASSETS FOR FISCAL YEAR ENDING 1984

TYPE OF ASSET (1)	LINE NO.	BOOK VALUE AT BEGINNING OF YEAR (2)	ADDITIONS DURING YEAR (3)	DEDUCTIONS DURING YEAR (4)	BOOK VALUE AT END OF YEAR (5)	CURRENT REPLACEMENT VALUE (estimate) (6)
LAND	1	$	$	$	$	
BUILDINGS	2					$
EQUIPMENT	3					

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FICE CODE NUMBER

PART D — INDEBTEDNESS ON PHYSICAL PLANT FOR FISCAL YEAR ENDING 1984

BALANCES AND TRANSACTIONS	LINE NO.	AMOUNT *(whole dollars)*
BALANCE OWED ON PRINCIPAL AT BEGINNING OF YEAR	1	$
ADDITIONAL PRINCIPAL BORROWED DURING YEAR	2	
PAYMENTS MADE ON PRINCIPAL DURING THE YEAR	3	
BALANCE OWED ON PRINCIPAL AT END OF YEAR *(Line 1, plus Line 2, minus Line 3)*	4	$
INTEREST PAYMENTS ON PHYSICAL PLANT INDEBTEDNESS	5	$

PART E — DETAILS OF ENDOWMENT ASSETS FOR FISCAL YEAR ENDING 1984

BALANCES AND YIELD	LINE NO.	BOOK VALUE *(1)*	MARKET VALUE *(2)*
VALUE OF ENDOWMENT AT THE BEGINNING OF THE FISCAL YEAR	1	$	$
VALUE OF ENDOWMENT AT THE END OF THE FISCAL YEAR	2		
ENDOWMENT YIELD (dividends, interest, rents, royalties, etc.)	3	AMOUNT → $	

PART F — STATEMENT OF CHANGES IN FUND BALANCES FOR FISCAL YEAR ENDING 1984

	LINE NO.	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS	ANNUITY AND LIFE INCOME FUNDS	PLANT FUNDS
		UNRESTRICTED *(1)*	RESTRICTED *(2)*	*(3)*	*(4)*	*(5)*	*(6)*
ADDITIONS	1	$	$	$	$	$	$
DEDUCTIONS	2						
TOTAL TRANSFERS INTO (OUT OF)	3						
SUMMARY							
NET INCREASE/ (DECREASE) FOR YEAR	4						
FUND BALANCE AT BEGINNING OF YEAR	5						
FUND BALANCE AT END OF YEAR	6						

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PART G – TO BE COMPLETED BY PUBLIC INSTITUTIONS ONLY | FICE CODE NUMBER

ITEM	LINE NO.	AMOUNT *(whole dollars)*
I. SELECTED REVENUES A. GROSS CHARGES FROM SALES AND SERVICES OF AGRICULTURAL EXTENSION SERVICES AND EXPERIMENT STATIONS	1	$
B. TWO-YEAR INSTITUTIONS ONLY – RECEIPTS FROM PROPERTY AND NONPROPERTY TAXES	2	$

C. INTERGOVERNMENTAL REVENUES *(all funds)*	LINE NO.	AUXILIARY ENTERPRISES *(1)*	HOSPITALS *(Exclude Medicare)* *(2)*	AGRICULTURAL EXTENSION/EXPERIMENT SERVICES *(3)*	EDUCATION AND OTHER *(4)*
1. RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT	3				
2. FEDERAL FUNDS RECEIVED THROUGH STATE CHANNELS – INCLUDE MEDICAID	4				
II. EXPENDITURE (all funds – exclude interfund transfers) A. CURRENT EXPENDITURES 1. GROSS SALARIES AND WAGES	5				
2. OTHER CURRENT EXPENDITURE *(See Instructions for Part G)*	6				
B. CAPITAL OUTLAY 1. CONSTRUCTION	7				
2. EQUIPMENT	8				
3. LAND	9				
C. TOTAL INTEREST PAID FROM ALL FUNDS	10	$			

III. DEBT OUTSTANDING, ISSUED, AND RETIRED	LINE NO.	AMOUNT *(whole dollars)*
A. NONGUARANTEED LONG TERM DEBT 1. TOTAL OUTSTANDING AT BEGINNING OF FISCAL YEAR	11	$
2. TOTAL ISSUED DURING FISCAL YEAR	12	
3. TOTAL RETIRED DURING FISCAL YEAR	13	
4. *TOTAL OUTSTANDING AT END OF FISCAL YEAR (line 11 plus line 12, minus line 13)*	14	$
B. SHORT-TERM *(interest-bearing)* DEBT 1. AMOUNT OUTSTANDING AT BEGINNING OF FISCAL YEAR	15	$
2. AMOUNT OUTSTANDING AT END OF FISCAL YEAR	16	

IV. CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR		AMOUNT AT END OF FISCAL YEAR		
TYPE OF ASSET *(1)*	LINE NO.	HELD IN SINKING FUNDS *(see definitions)* *(2)*	HELD IN BOND FUNDS *(see definitions)* *(3)*	HELD IN ALL OTHER FUNDS, EXCEPT FOR ANY EMPLOYEE/RETIREMENT FUND *(4)*
A. CASH AND DEPOSITS	17	$	$	$
B. FEDERAL SECURITIES – U.S. TREASURY OBLIGATIONS	18			
C. FEDERAL AGENCY SECURITIES	19			
D. STATE AND LOCAL GOVERNMENT SECURITIES	20			
E. OTHER SECURITIES	21			

NOTE – Use attachments for comments, supplemental information, etc.

FORM APPROVED
OMB NO. 1850-0502
APPROVAL EXPIRES: 8/31/86

UNITED STATES DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

HIGHER EDUCATION GENERAL INFORMATION SURVEY (HEGIS XIX)
DEFINITIONS AND INSTRUCTIONS
FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER EDUCATION FOR FISCAL YEAR ENDING 1984

GENERAL

The categories of current funds revenues (Part A), current funds expenditures and mandatory transfers (Part B), and the statement of changes in fund balances (Part F) are consistent with the *College and University Business Administration* (published in 1982 by the National Association of College and University Business Officers), the *Higher Education Finance Manual* and the *HEGIS Financial Reporting Guide* (published in 1975 and 1980, respectively, by the National Center for Education Statistics), and with the *Audits of Colleges and Universities* (as amended August 31, 1974) by the American Institute of Certified Public Accountants.

If you need clarification on any of the definitions or instructions on Parts A-F, call Mr. Norman Brandt, the survey director, at (202) 254-6503. For clarification on Part G, call Mrs. Genevieve Speight, Bureau of the Census, at (301) 763-7783.

To avoid unnecessary overlapping of Federal surveys of the finances of your institution, this survey is designed to include the financial statistics previously collected by the U.S. Department of Commerce, Bureau of the Census Form F-15.

Publicly controlled institutions are asked to submit two copies of this survey form to the address below: one for use by the National Center for Education Statistics, and another for use by the Bureau of the Census.

Complete this survey form and return either to the U.S. Department of Education, NCES, 400 Maryland Avenue, S.W., (Mail Stop 1103, Attention: HEGIS), Washington, D.C. 20202 or to the HEGIS coordinator, if there is a HEGIS coordinator in your State.

Please attach supplemental information, comments, etc., on a separate sheet.

All data reported should be whole dollars only: omit cents. For any item in any part where exact data do not exist, please give estimates. Items referenced in specific instructions below will be referred to by their line numbers.

Part A. Current funds revenues by source for fiscal year ending 1984

Current funds revenues include all unrestricted gifts and other unrestricted revenues earned during the fiscal year and restricted current funds to the extent that such funds were expended for current operating purposes.

LINE 1. Tuition and fees. Report all tuition and fees assessed against students for current operating purposes. Include tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Include here those tuitions and fees which are remitted to the State as an offset to the State appropriation. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here. See line 16.)

LINES 2, 3, and 4. Government appropriations. Include all amounts received from or made available to the institution through acts of a legislative body, except grants or contracts. These funds are for meeting current operating expenses and NOT for specific projects or programs. Examples are Federal land-grant appropriations and Federal revenue sharing funds (line 2). Federal appropriations received through State channels is a subset of line 2 and should be included in the line 2 total for Federal appropriations.

LINES 5-10. Governmental grants and contracts. Report revenues from governmental agencies which are for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as restricted current funds revenues (lines 6, 8, and 10.) Related indirect costs recovered should be reported as unrestricted revenues (lines 5, 7, and 9). Include Pell Grants (formerly BEOGs).

LINES 11 and 12. Private gifts, grants and contracts. Private gifts and grants include revenues from private donors for which no legal consideration is involved. Private contracts include those funds for which specific goods and services must be provided to the funder as stipulation for receipt of the funds. Include only those gifts, grants, and contracts that are directly related to instruction, research, or public service. Moneys received as a result of gifts, grants, or contracts from a foreign government would be reported here. Include the estimated dollar amount of contributed services on line 11.

LINES 13 and 14. Endowment income. Report: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes; and (3) income from funds held in trust by others under irrevocable trusts. Do not include capital gains or losses. If any such gains are spent for current operations, these should be treated as transfers, not revenues.

LINE 15. Sales and services of educational activities. Report revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products.

LINE 16. Sales and services of auxiliary enterprises. Report here all revenues generated by the auxiliary enterprise operations of the institution. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are residence halls, food services, student health services, college unions, college stores, barber shops, etc.

LINE 17. Sales and services of hospitals. Include the revenues (net of discounts and allowances) of a hospital operated by the institution. Do NOT include here gifts, grants, appropriations, research revenues, or endowment income. Include revenues of health clinics that are part of the hospital unless such clinics are part of the student health services program.

LINE 18. Other sources. Include all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Include revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution *(e.g., the sale of computer time)*.

LINE 19. Independent operations. Include all revenues associated with operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may indirectly contribute to these programs. This category generally includes only those revenues associated with major Federally Funded Research and Development Centers.

LINE 20. Total current funds revenues. Report here the sum of lines 1 through 19 inclusive.

LINE 21. Pell Grants. Report the amount of Pell Grants received (but only to the extent disbursed) by your institution. This amount should be included on Part A line 6.

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PART B. Current funds expenditures and mandatory transfers for fiscal year ending 1984

Report both unrestricted and restricted current funds expenditures in the following functional classifications:

LINE 1. Instruction. Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service which are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). This category includes the following subcategories: general academic instruction; occupational and vocational instruction; special session instruction; community education; preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

LINE 2. Research. This category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Do not report non-research sponsored programs (e.g., training programs).

LINE 3. Public service. Report all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services.

LINE 4. Academic support. This category includes expenditures for the support services that are an integral part of the institution's primary missions of instruction, research, or public service. Include expenditures for libraries (line 5), museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. (Include line 5 expenditures in the line 4 total for academic support.) Line 4 is NOT the sum of lines 1, 2, and 3.

LINE 6. Student services. Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. Examples are career guidance, counseling, financial aid administration, student health services (except when operated as a self-supporting auxiliary enterprise). Include the administrative allowance for Pell Grants.

LINE 7. Institutional support. Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include general administrative services, executive direction and planning, legal and fiscal operations, and community relations.

LINE 8. Operation and maintenance of plant. Report all expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Do not include expenditures made from the institutional plant funds accounts.

LINES 9 and 10. Scholarships and fellowships. This category applies only to moneys given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Aid to students in the form of tuition or fee remissions should be included. (Exclude those remissions which are granted because of faculty or staff status. Charge these to staff benefits.) Do not report College Work Study program expenses here; report these expenses where the student served (e.g., dining halls, line 14; for a professor, line 1, etc.). If necessary, estimate. Include Pell Grants on line 10.

LINE 11. Educational and general mandatory transfers. Mandatory transfers from current funds are those that must be made in order to fulfill a binding legal obligation of the institution. Report mandatory debt-service provisions relating to academic and administrative buildings, including (1) amounts set aside for debt retirement and interest, and (2) required provisions for renewal and replacements to the extent not financed from other sources.

LINE 12. Total educational and general expenditures and mandatory transfers. Enter here the sum of lines 1 through 4 plus 6 through 11.

LINE 13. Mandatory transfers for auxiliary enterprises. Report the amount transferred from current funds for mandatory debt service provisions relating to auxiliary enterprises. Examples include maintenance reserves.

LINE 14. Auxiliary enterprises. This category includes those essentially self-supporting operations which exist to furnish a service to students, faculty, or staff, and which charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, college stores, and intercollegiate athletics. (Include the mandatory transfers amount on line 13 in the line 14 amount.)

LINE 15. Mandatory transfers for hospitals. Report the amount transferred from current funds for mandatory debt service provisions relating to hospitals.

LINE 16. Hospitals. Report all expenditures, except depreciation, associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. (Include the mandatory transfers amount on line 15 in the line 16 amount.)

LINE 17. Mandatory transfers for independent operations. Report the amount transferred from current funds for mandatory debt service provisions relating to independent operations.

LINE 18. Independent operations. Include all funds expended for operations that are independent of or unrelated to the primary missions of the institution, although they may indirectly contribute to the enhancement of these programs. This category is generally limited to expenditures of a major Federally Funded Research and Development Center. Do not include the expenditures of operations owned and managed as investments of the institution's endowment funds. (Include the line 17 amount in the line 18 amount.)

LINE 19. Total current funds expenditures and mandatory transfers. Report the sum of lines 12, 14, 16, and 18.

Part C. Physical plant assets for fiscal year ending 1984

Report the values of land, buildings, and equipment owned, rented, or utilized by the institution. Do not include those plant values which are a part of endowment or other capital fund investments in real estate. Data for your institution which are not kept on the books of account of your institution, but are kept in the records of another organization or agency for your institution, should be included (e.g., State schools should report physical plant even though records are maintained by a State agency). Exclude construction in progress; report completed buildings as an addition when accepted.

LINES 1, 2, and 3. Report the book values of land, buildings, and equipment.

COLUMN (2). Book value of plant at the beginning of fiscal year is intended as the dollar amount of value as shown on the institution's accounting records.

COLUMN (3). Additions during the year are additions to plant made through purchase, by gift-in-kind from donor, and from other additions.

COLUMN (4). Deductions from the plant are deductions resulting from selling, razing, fire or other hazards, or other disposition of assets.

COLUMN (5). Book value of plant at the ending of the fiscal year is intended as the dollar amount of value as shown on the institution's accounting records. Column (5) is the sum of columns (2) and (3), less column (4).

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(COLUMN (6). Report or estimate the current costs to replace all buildings owned or utilized by the institution. Report recent appraisal value or what is currently carried as insurance replacement value. Do not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.

Part D. Indebtedness on physical plant for fiscal year ending 1984

In Part D, report data on indebtedness liability against the physical plant. Include auxiliary enterprises facilities as well as educational and general facilities. Examples of auxiliary enterprises facilities are those used for operation of housing, food service, bookstores, and other units which are classified as auxiliary enterprises. Enter zeroes or NA's if your institution has no indebtedness.

LINE 1. Balance owed on indebtedness principal at the beginning of the year is that amount shown in the liability section of the plant fund balance sheet.

LINE 2. Additional principal borrowed during the year is loans negotiated through bonds, mortgages, notes, or any other type of financing (including short-term notes) and amounts borrowed from other institutional funds for physical plant.

LINE 3. Payments on plant loans principal during the year is the amount used to reduce the principal of loans, regardless of the source of funds.

LINE 4. Balance owed on indebtedness principal at the ending of the year is that amount shown in the liability section of the plant fund balance sheet. It is the sum of line 1 plus line 2, less line 3.

LINE 5. Interest payments on physical plant indebtedness. Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (see line 3).

Part E. Details of endowment assets for fiscal year ending 1984

In Part E, report the amounts of gross investments of endowment, term endowment and quasi-endowment (funds functioning as endowment). DO NOT reduce investments by liabilities for Part E. (Part F column 4 requests endowment funds net of liabilities and therefore may be different from the totals reported for Part E.)

LINE 1. Value of endowment at the beginning of the fiscal year. Report the book value of endowment in the first column and the market value in the second column. (If market value on some investments is not available, use whatever value was assigned by the institution in reporting market values in the annual financial report.)

LINE 2. Value of endowment at the end of the fiscal year. The book value of endowment at the end of the fiscal year is that figure shown on the accounting records of your institution. Report this value in column (1) and the market value of endowment at the end of the year in column (2).

LINE 3. Endowment yield (dividends, interest, rents, etc.). Yield includes all earnings (not realized gains) on investments of endowments regardless of distribution made of the earnings to various institutional funds.

Part F. Statement of changes in fund balances for fiscal year ending 1983

The "Statement of Changes in Fund Balances" describes the total institutional flow of funds into, out of, and among all the various fund groups. Also included is a summary of the net effect of these flows (including beginning and ending balances) for each fund group. (See Figure 4 in the *Higher Education Finance Manual*.)

LINE 1. Additions. Report all moneys, excluding transfers, added to any fund group during the fiscal year.

LINE 2. Deductions. Report all funds, except transfers, flowing out of any of the fund groups during the fiscal year.

LINE 3. Total transfers into/(out of). Report mandatory and nonmandatory transfers flowing into or out of any of the fund groups during the fiscal year. Transfers are self-balancing across the columns. That is, every transfer results in an equal addition (shown as a positive figure in the receiving fund group column) and deduction (shown as a negative figure in parentheses in the donor fund group column); *therefore the net result always will be zero.*

LINE 4. Net increase (decrease) for year. Report the net change in fund balances from the beginning to the end of the fiscal year. It is the difference between lines 6 and 5. A net increase is reported as a positive figure and a net decrease is reported as a negative figure (in parentheses).

LINE 5. Fund balance at beginning of year. Report the total of the fund balance prior to any of the flows additions, deductions, and transfers described in the statement for that fund group.

LINE 6. Fund balance at end of year. Report the total of the fund balance after all of the additions, deductions, and transfers described in the statement.

COLUMN (1). Unrestricted current funds. Report those funds that the institution's management may use for any purpose it deems necessary. Include unrestricted funds that are designated by the institution's governing board for a specific use.

COLUMN (2). Restricted current funds. Report those funds that are given to the institution for a very specific aspect of the institution's current operations.

COLUMN (3). Loan funds. Report those funds that have been loaned, or are available for loans to students, faculty, and staff. Do not include loans made to the institution.

COLUMN (4). Endowment funds. This fund group includes funds whose principal is nonexpendable and that are intended to be invested to provide earnings for institutional use. Include term endowment and quasi-endowment funds.

COLUMN (5). Annuity and life income funds. This category includes all funds carrying a stipulation that the institution make payments to one or more specified beneficiaries.

COLUMN (6). Plant funds. Report all unexpended plant funds, funds for renewal and replacement, funds for debt service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical plant facilities (other than those of endowment and similar funds).

Part G. To be completed by PUBLIC institutions only

Part G is designed to meet the data needs of the Bureau of the Census, U.S. Department of Commerce. It is to be completed by publicly controlled institutions only. The set of instructions, definitions, and reporting procedures for Part G differs from that for Part A through F. The instructions are consistent with the U.S. Department of Commerce's classification manual for public jurisdictions that are applied to the finances of all governments. For additional clarification on Part G, call Mrs. Genevieve Speight, Bureau of the Census, at (301) 763-7783.

LINE 1. Include receipts from sale of products of agricultural experiment station farms and for agricultural extension services.

LINE 2. This information should only be furnished by two-year institutions which are in part financed from taxes levied specifically for the support of an educational institution(s). Include taxes for current restricted and unrestricted funds as well as for plant funds and for debt service.

LINES 3 and 4. Include only Federal funds received for hospitals and agricultural experiment stations and extension services. On line 3 report funds received directly from the Federal Government (e.g., Department

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of Health and Human Services and Department of Agriculture project grants). On line 4 report Federal monies received through State government agencies including Medicaid payments. All data provided in column (2) should pertain to hospitals in which service to the community or State is paramount (not infirmaries for students).

LINE 5. Report for the functions identified in the column headings gross salaries and wages of the academic and non-academic staff, paid student help, and part-time employees without deduction of withholdings for income tax or employee contributions for social security or retirement coverage. Do not include employer contributions for retirement and other benefits on this line.

LINE 6. Report for the functions identified in the column headings other current expenditures (such as for supplies, materials, contractual services, insurance, etc.). The following types of payments should be excluded from this line: (1) interest on debt, (2) retirement of debt, (3) scholarships and fellowships, (4) capital outlay, (5) investment in securities, (6) making loans, (7) employer contributions of a State education institution to a State administered employee-retirement system, (8) employer contributions of a local education institution to a locally administered employee-retirement system, and (9) interfund transfers.

LINES 7 through 9. Report on line 7 expenditures (from bond fund proceeds and all other funds) for the construction of new structures and other improvements, additions, replacements, and major alterations. Include in column (4) outlays for physical plant utilized by the departments, colleges, schools, and instructional divisions of the institution. Also, include outlays for administrative plant and libraries. On line 8 enter expenditures for the purchase of equipment (replacements as well as additions) and on line 9 the purchase of land and existing structures.

LINE 10. Amount of interest paid including any interest on short-term or nonguaranteed obligations as well as general obligations. Exclude debt principal retirement.

LINES 11 through 14. Report bonds, mortgages, etc., with an original term of more than one year, which are payable solely from pledged earnings, charges, or fees (e.g., dormitory, stadium, and student-union revenue bonds). Include any loans (not "Commitments") from H.H.F.A. and other Federal agencies. Exclude guaranteed long-term debt (i.e., those obligations that are issued by the State and backed by a pledge of credit to the State).

LINES 15 and 16. Report anticipation notes, interest-bearing warrants and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Do not include interfund loans, or advances from State funds.

LINES 17 through 21. Report amounts of cash on hand and on deposit, and security holdings (at par value) as to all funds and accounts of your institution except agency accounts held in private trust or custodial capacity, and any contributory employee-retirement system funds. Include endowment funds, loan funds, and plant funds, as well as current funds. Exclude accounts receivable, value of property other than securities, and any amounts held for your institution by the State Treasurer. Sinking funds (column (2) are reserves held specifically for redemption of long-term debt reported on line 14 (but exclude any amounts for interest obligations). Bond funds (column (3) are funds established to account for the proceeds of bond issues pending their disbursement.

LINE 19. Report the obligations of the following seven government-owned agencies: CCC, Export-Import Bank, Federal Financing Banks, FHA, GNMA, Postal Service, and TVA.

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APPENDIX C

APPENDIX C

Classification of Maryland Institutions for
Higher Education Financing in the Fifty States Report

Maryland - Independent

Research Universities with Medical
The Johns Hopkins University

Comprehensive
Hood College
Loyola College
Western Maryland College

General Baccalaureate
College of Notre Dame
Columbia Union College
Goucher College
Mount St. Mary's College
St. John's College Main Campus
Washington College

Two-Year Occupational
Villa Julie College
Maryland Medical Secretarial School
Maryland College Art and Design

Other Professional and Specialized
Capitol Institute of Technology
Washington Bible College
Baltimore Hebrew College
Maryland Institute College of Art
Peabody Institute of The Johns Hopkins University
Washington Theological Union
Eastern Christian College

APPENDIX C

Classification of Maryland Institutions for
Higher Education Financing in the Fifty States Report

Maryland - Public

Research Universities without Medical
University of Maryland-College Park

Comprehensive
Bowie State College
Frostburg State College
Morgan State University
Salisbury State College
Towson State University
University of Baltimore
University of Maryland-Baltimore County

General Baccalaureate
Coppin State College
St. Mary's College of Maryland
University of Maryland-Eastern Shore

Two-Year Academic and Comprehensive
Anne Arundel Community College
Community College of Baltimore
Catonsville Community College
Charles County Community College
Essex Community College
Frederick Community College
Hagerstown Junior College
Harford Community College
Montgomery College-Takoma Park
Montgomery College-Rockville
Prince George's Community College
Chesapeake College
Howard Community College
Cecil Community College
Dundalk Community College
Garrett Community College
Montgomery College-Germantown

Two-Year Occupational
Allegany Community College
Wor-Wic Tech Community College

Health Professional
University of Baltimore Professional Schools

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APPENDIX C

AAUP Classification Definitions

Definition of Categories. The definition given here is similar to that of the National Center for Education Statistics (NCES). The roman numerals are used for the purpose of the AAUP study and the NCES identification is given in parentheses.

Category I (Doctoral-Level Institutions). These are institutions characterized by a significant level and breadth of activity in and commitment to doctoral-level education as measured by the number of doctorate recipients and the diversity in doctoral-level program offerings. Included in this category are those institutions that are not considered specialized schools (see Category IIC below) and which grant a minimum of thirty doctoral-level degrees. These degrees must be granted in three or more doctoral-level programs.

Category IIA (Comprehensive Institutions). These institutions are characterized by diverse post-baccalaureate programs (including first-professional), but do not engage in significant doctoral-level education. Specifically, this category includes institutions not considered specialized schools in which the number of doctoral-level degrees granted is fewer than thirty or in which fewer than three doctoral-level programs are offered. In addition, these institutions must grant a minimum of thirty post-baccalaureate degrees and either grant degrees in three or more post-baccalaureate programs or, alternatively, have an interdisciplinary program at the post-baccalaureate level.

Category IIB (General Baccalaureate Institutions). These institutions are characterized by their primary emphasis on general undergraduate baccalaureate-level education. They are not significantly engaged in post-baccalaureate education. Included are institutions which are not considered as specialized and in which the number of post-baccalaureate degrees granted is fewer than thirty or in which fewer than three post-baccalaureate-level programs are offered and which either (a) grant baccalaureate degrees in three or more program areas, or (b) offer a baccalaureate program in interdisciplinary studies.

Category IIC (Specialized Institutions). These are baccalaureate, or post-baccalaureate institutions that are characterized by a programmatic emphasis in one area (plus closely related specialties), such as business or engineering. The programmatic emphasis is measured by the percentage of degrees granted in the program area. An institution granting over 60 percent of its degrees in one program area *and* granting degrees in fewer than five baccalaureate program areas is considered to be a specialized institution.

Category III (Two-year Institutions with Academic Ranks). These are institutions that confer at least 75 percent of their degrees and awards for work below bachelor's degree.

Category IV. These institutions do not utilize the standard academic ranks. With the exception of a few liberal arts institutions, the majority of these are two-year colleges.

APPENDIX D

APPENDIX D

GUIDELINES

The SBHE's budget analyses for the 11 four-year public institutions of higher education - UMBC, UMCP, UMES, Bowie, Coppin, Frostburg, Salisbury, Towson, University of Baltimore, Morgan, and St. Mary's - are based in large part on the SBHE budget guidelines. The SBHE's budget recommendations for changes in the Community College and Independent Institution formulas are based on analyses of the current and proposed level of General Fund support in relation to the total level of expenditures which the guidelines would support. The guidelines are a set of mathematical formulas which provide equal funds for institutions in an equal manner for performing comparable tasks. The guidelines also recognize the existence of economies of scale (i.e., as an institution increases in size, it is able to conduct certain programs at a lower unit cost).

The guidelines were developed by a Committee of the SBHE in 1976. The Board has used these guidelines with minor modifications and inflationary adjustments in their review of the FY 1979-FY 1982 MARC and Budget requests. After four years of experience, revised guidelines were developed during FY 1981 in the context of the funds required to maintain existing operations of the institutions and to consider anticipated changes in enrollment. Guidelines are updated each year to reflect changes in the operations of institutions and the impact of inflation. Development of the original guidelines and the revisions to them was guided by several considerations.

1. The guidelines were to be zero-based and to focus on productivity by estimating expenditures on the basis of the number of students expected to be served in a given year and the nature of the services to be provided students. The guidelines were not to be used as an incremental approach in which expenditures in any year were dependent mainly on expenditures in the previous year, regardless of institutional productivity.

2. The guidelines were to focus on total program expenditures (i.e., instruction, student services) rather than on expenditures by objects within program (i.e., salaries, travel).

3. The guidelines were to enable comparisons to be made among similar programs at different institutions in order to provide for equitable differences in the types and levels of instructional programs offered by treatment of all schools.

4. The guidelines were to take into account differences in the types and levels of instructional programs at different institutions and differences in the missions of the institutions.

5. The guidelines were to take institutional size into account in order to recognize the differences in economies of scale which are possible for institutions of different sizes.

6. The guidelines were to approximate the expenditure norms for all institutions of a given size for similar activities.

7. As much as possible, the guidelines were to utilize the budget submitted by institutions to the Department of Budget and Fiscal Planning as the source of data, in order not to impose additional requirements for data on institutions.

The application of the guidelines produces a maintenance budget for the educational program at an institution. The guidelines do not account for an institution's special needs when it is initiating a new program, nor do they account for an institution's need to catch up in an area. For example, if an institution needs to purchase a substantial number of new books to service adequately its Instruction program, the guideline for the Library would not reflect this need for a catch-up purchase. The Library guideline will only reflect the normal operating and book replacement costs at an institution. In addition, the guidelines were derived to represent the average level of expenditures in a program for all institutions of a given size; the guidelines represent a set of norms for institutional expenditures by program. The SBHE budget analysis focuses on deviations from the guidelines and on explaining the reasons, if any, for budget requests in given programs which are significantly above or below the guideline level.

The guidelines are used to calculate the total requirements for the educational program at each institution. Some portion of this requirement will be met by General Funds with the remainder being met by Special and Federal Funds. The 1976 guidelines were driven by projected enrollment; given the anticipated decline in enrollment during the 1980's the revised guidelines are based on the average of the latest actual and projected year's enrollment. During periods of declining enrollments, use of a two-year enrollment average (headcount, credit hours, or FTES) will spread the guideline resource reduction over several years. Some resource costs that are highly related to enrollment during growth are not as variable when enrollments decline. Number of tenured faculty, in particular, cannot be immediately reduced.

The revised Instruction guideline has three components: a fixed cost, a variable cost component for instruction and a variable cost component for departmental research. The research component was not explicitly included in the original guidelines; it has been included in the revised guidelines to delineate more clearly institutional roles and missions. The variable cost component for instruction is a 4 x 4 matrix of costs per credit hour delineated by course level and program cost. In consideration of an environment in which some colleges and universities are facing declining enrollments, some are expanding enrollments and services to students, and some are experiencing shifts in levels of enrollment and academic fields, the Instruction guideline provides two computational options for a school.

Alternative A allows an institution to use only its projected credit hours in the matrix while Alternative B allows an institution to use the average of its actual and projected credit hours. Alternative A will be chosen by institutions with increasing enrollments, shifts in enrollments to higher cost programs or shifts in enrollments from lower division to graduate. Alternative B will be chosen by institutions that are projecting enrollment declines, shifts in enrollments to lower cost programs or shifts from graduate to undergraduate enrollment.

In the matrix, four course levels are recognized: lower division undergraduate, upper division undergraduate, graduate, and graduate research. Each institution will receive the same dollar value for each credit hour produced at the same level in the same cost category. The amounts generated by the matrix are indicated on the next page for FY 1984.

An institution should use the option that generates the larger guideline amount.

For example, one credit hour of English at the lower division undergraduate level will receive $33.98 at any institution in the State.

The guideline for the administration program consists of three parts: a fixed cost component, a component related to enrollment, and a component related to the number of non-guideline programs. The number of non-guideline programs presents a measure of the complexity of the school. The formula for FY 1984 is:

Cost = $195,630 + $136 (average of 1982 and 1984 headcount) + $113,235 (number of non-guideline programs).

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FY 1984 INSTRUCTION GUIDELINE

A. Adjusted cost = $205,800 + 37% of (the average of 82 and 84 research dollars) + matrix (1984 credit hours).

B. Adjusted cost = $205,800 + 37% of (the average of 82 and 84 research dollars) + matrix (average of 82 and 84 credit hours).

Cost per Credit Hour

	Lower Division	Upper Division	Graduate	Graduate Research
Low	$22.65	$67.95	$135.90	$181.20
0300 Area Studies				
0500 Business				
0700 Computer Science				
4900 Interdisciplinary Studies				
1400 Law				
Medium-Low	$33.98	$101.92	$203.85	$271.80
0100 Agriculture				
0600 Communication				
1100 Foreign Language				
1200 Health				
1300 Home Economics				
1500 Letters				
1700 Mathematics				
2000 Psychology				
2100 Public Affairs				
2200 Social Science				
Medium-High	$45.30	$135.90	$271.80	$362.40
0400 Biology				
1800 Education				
1900 Engineering				
1000 Fine Arts				
1900 Physical Sciences				
High	$56.63	$169.88	$339.75	$453.00
1200 Architecture				
1600 Library Science				
1203 Nursing				
3500 Remedial				

The revised Library guideline is composed of five parts: a fixed cost component; a component for normal ongoing book purchases; a component to reflect faculty needs; a component for enrollment needs; and a component to reflect research needs. The purchase component reflects the ALA position that five percent of the A.L.A. standard number of books required for each institution's library be purchased each year.

The component for service demands is based on an estimation that graduate students require three times as many library resources as undergraduates while graduate students working on theses or dissertations require five times as many. The faculty component includes all faculty in research, teaching, or public service positions and provides dollar support per position. The research component is included for institutions with research expenditures over $10 million. It provides support related to the amount of outside research funding over a base amount equal to $10 million. The following is the revised guideline for FY 1984:

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Cost = $229,325 + $28.00 (5% of ALA standard BVE's) + $1.74x + $630 (1982 faculty positions) + 6% of (average of FY 82 and FY 84 research dollars minus $10 million)

where x = (average of 1982 and 1984 undergraduate credit hours) + 3 (average of 1982 and 1984 graduate credit hours) + 5 (average of 1982 and 1984 graduate research credit hours).

The revised Student Services guideline recognizes that there is a fixed cost component associated with non-academic services for students and that the variable costs of this program are related to the number of admission applications and FTES.

Cost = $101,160 + $260 (number of 1982 admissions applications) + 85 (average of 1982 and 1984 FTES).

During FY1982, the Public Safety guideline was revised to reflect changes in services. The revised guideline has four components: a fixed cost, a measure related to students, a measure related to size and complexity of the institution (GSF), and a measure to reflect geographic location (UR). Four guideline institutions are considered "urban" campuses: Coppin, Morgan, University of Baltimore, and University of Maryland at College Park.

Cost = $73,215 + $3.30(average of FY82 and FY84 FTES) + $0.31(GSF) + $83,990(UR)

where UR = 1, if urban; 0, otherwise.

The Physical Plant Guideline has four components: a fixed cost; a component related to student use; a measure of the building space maintained; and fuel and utilities. A separate formula will be developed for fuel and utilities that relates fuel and utility cost to weather conditions (with heating and cooling degree days) and BTU's consumed. Until that time, the institution's estimate of fuel and utility costs will be added to the other three components to derive total physical plant costs. The guideline for FY 1984 is the following:

Cost = $372,750 + $266 (average of FY 82 and FY 84 headcount) + $1.22 (non-auxiliary GSF) + fuel cost.

APPENDIX E

SBHE

08/27/85

MARYLAND STUDENT FINANCIAL SUPPORT
UNDERGRADUATE STUDENTS
ACADEMIC YEAR 83-84
(DOLLARS)

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS								
PELL/BEOG	11,548,095	6,637,226	5,835,194	2,643,391	188,461	3,182,828	1,805,962	31,841,157
SUPPLEMENTAL ED. OPPORTUNITY	1,579,763	813,021	1,089,715	556,855	5,575	1,046,176	127,601	5,218,706
VOCATIONAL REHABILITATION	167,883	47,619	41,290	3,582	1,850	45,421	167,096	474,741
OTHER FEDERAL	3,995	0	15,825	9,115	0	380,096	325,187	734,218
INSTITUTIONAL	149,917	2,935,448	250,186	14,139	0	8,052,797	0	11,402,487
PRIVATE	34,484	5,247	249,639	46,440	1,442	943,865	8,391	1,289,508
SUB-TOTAL	13,484,137	10,438,561	7,481,849	3,273,522	197,328	13,651,183	2,434,237	50,960,817
LOANS								
NATIONAL DIRECT STUDENT	448,877	1,790,106	1,307,023	317,125	33,570	2,717,632	83,793	6,698,126
GUARANTEED STUDENT	8,969,388	13,056,024	10,119,626	2,423,568	745,840	13,613,048	5,231,585	54,159,079
PLUS/ ALAS	16,000	584,739	537,436	40,991	46,151	1,116,899	67,198	2,409,414
OTHER FEDERAL	67,546	265,889	8,977	0	0	40,900	25,001	408,313
INSTITUTIONAL	1,425,996	0	6,700	0	0	161,258	34,161	1,628,115
PRIVATE	38,480	147,440	1,497	0	0	77,687	2,500	267,604
SUB-TOTAL	10,966,287	15,844,198	11,981,259	2,781,684	825,561	17,727,424	5,444,238	65,570,651
SCHOLARSHIPS								
GENERAL STATE	172,238	721,019	338,086	55,000	22,150	1,414,150	0	2,722,643
HOUSE OF DELEGATES	22,408	220,873	125,669	4,482	13,442	92,427	0	479,301
SENATORIAL	327,032	943,598	595,400	59,600	38,100	456,860	0	2,420,590
STATE DISTINGUISHED	31,600	362,000	72,900	1,600	16,400	284,000	0	768,500
POSTSECONDARY PROPRIETARY	0	0	0	0	0	0	28,200	28,200
OTHER MD STATE SCHOLARSHIP BD	19,549	3,750	6,250	3,250	500	6,150	5,300	44,749
OTHER RACE/DESEGREGATION	0	167,598	731,349	141,150	129,725	0	0	1,169,822
FEDERAL	850	76,479	19,554	42,307	0	333,792	0	472,982
INSTITUTIONAL HIGH ABILITY	234,664	680,645	41,975	177,542	149,725	2,336,079	0	3,620,630
INSTITUTIONAL ATHLETIC	80,757	99,270	58,101	7,238	0	538,335	0	783,701
OTHER INSTITUTIONAL	81,086	138,000	183,880	106,286	13,340	1,150,775	38,734	1,712,101
PRIVATE HIGH ABILITY	101,608	31,883	192,285	0	0	202,389	0	528,165
PRIVATE ATHLETIC	4,250	1,360,382	175,970	0	0	0	0	1,540,602
OTHER PRIVATE	1,176,229	945,223	129,249	116,896	9,875	761,616	35,730	3,174,818
*TUITION WAIVERS TO EMPLOYEE,DEPEND	343,840	479,587	335,173	88,505	21,548	1,146,498	0	2,415,151
TUITION WAIVERS TO SENIOR,DISABLED	518,101	250,290	32,895	450	1,736	0	0	803,472
TUITION WAIVERS TO STUDENTS	39,119	42,458	146,306	0	0	252,709	4,345	484,937
SUB-TOTAL	3,153,331	6,523,055	3,185,042	804,306	416,541	8,975,780	112,309	23,170,364
STUDENT EMPLOYMENT								
COLLEGE WORK/STUDY	3,576,126	1,042,224	1,445,561	845,999	29,860	2,123,872	2,133	9,065,775
INSTITUTIONAL WORK/STUDY	131,181	179,912	1,174,912	128,361	0	562,766	9,938	2,187,070
OTHER INSTITUTIONAL	930,861	1,258,690	907,029	0	201,968	1,376,489	114,051	4,789,088
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	88,822	0	88,822
SUB-TOTAL	4,638,168	2,480,826	3,527,502	974,360	231,828	4,151,949	126,122	16,130,755
TOTAL SUPPORT	32,241,923	35,286,640	26,175,652	7,833,872	1,671,258	44,506,336	8,116,906	155,832,587
LESS FRINGE BENEFITS (*)	343,840	479,587	335,173	88,505	21,548	1,235,320	0	2,503,973
TOTAL AID	31,898,083	34,807,053	25,840,479	7,745,367	1,649,710	43,271,016	8,116,906	153,328,614

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT

SBHE

08/27/85

MARYLAND STUDENT FINANCIAL SUPPORT
UNDERGRADUATE STUDENTS
ACADEMIC YEAR 83-84
(NUMBERS)

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS								
PELL/BEOG	14,858	6,140	5,539	2,144	164	2,825	1,697	33,367
SUPPLEMENTAL ED. OPPORTUNITY	4,408	1,233	2,015	475	14	1,421	226	9,792
VOCATIONAL REHABILITATION	478	45	54	2	1	28	104	712
OTHER FEDERAL	5	0	11	14	0	47	76	153
INSTITUTIONAL	571	3,380	368	42	0	3,695	0	8,056
PRIVATE	78	6	536	80	3	840	8	1,551
SUB-TOTAL	20,398	10,804	8,523	2,757	182	8,856	2,111	53,631
UNDUPLICATED NUMBER	15,902	8,017	6,548	2,196	170	6,137	1,965	40,935
LOANS								
NATIONAL DIRECT STUDENT	1,048	1,928	1,755	297	69	2,598	81	7,776
GUARANTEED STUDENT	5,048	8,858	5,362	1,188	342	6,041	2,428	29,267
PLUS/ ALAS	6	249	214	16	17	396	25	923
OTHER FEDERAL	110	135	17	0	0	31	32	325
INSTITUTIONAL	5,886	0	75	0	0	70	47	6,078
PRIVATE	105	73	8	0	0	20	10	216
SUB-TOTAL	12,203	11,243	7,431	1,501	428	9,156	2,623	44,585
UNDUPLICATED NUMBER	8,731	10,011	6,561	1,449	382	7,642	2,574	37,350
SCHOLARSHIPS								
GENERAL STATE	589	1,733	780	126	41	1,184	0	4,433
HOUSE OF DELEGATES	34	185	99	5	10	75	0	408
SENATORIAL	1,157	2,884	1,715	141	107	1,105	0	7,109
STATE DISTINGUISHED	45	479	98	2	21	356	0	1,001
POSTSECONDARY PROPRIETARY	0	0	0	0	0	0	48	48
OTHER MD STATE SCHOLARSHIP BD	48	7	16	5	1	12	10	99
OTHER RACE/DESEGREGATION	0	170	839	70	52	0	0	1,131
FEDERAL	1	91	43	27	0	71	0	233
INSTITUTIONAL HIGH ABILITY	513	802	67	141	62	1,751	0	3,336
INSTITUTIONAL ATHLETIC	181	68	60	6	0	177	0	492
OTHER INSTITUTIONAL	227	228	365	165	15	795	18	1,813
PRIVATE HIGH ABILITY	278	64	300	0	0	104	0	746
PRIVATE ATHLETIC	12	369	193	0	0	0	0	574
OTHER PRIVATE	3,312	1,570	278	220	12	772	52	6,216
*TUITION WAIVERS TO EMPLOYEE,DEPEND	1,518	1,695	797	173	38	699	0	4,920
TUITION WAIVERS TO SENIOR,DISABLED	5,550	695	146	1	3	0	0	6,395
TUITION WAIVERS TO STUDENTS	244	76	452	0	0	328	2	1,102
SUB-TOTAL	13,709	11,116	6,248	1,082	362	7,409	130	40,056
UNDUPLICATED NUMBER	13,004	7,803	4,929	901	280	5,210	126	32,253
STUDENT EMPLOYMENT								
COLLEGE WORK/STUDY	3,198	1,208	1,420	462	95	3,167	4	9,554
INSTITUTIONAL WORK/STUDY	179	164	1,397	66	0	793	7	2,606
OTHER INSTITUTIONAL	1,115	1,543	1,221	0	187	1,073	87	5,226
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	78	0	78
SUB-TOTAL	4,492	2,915	4,038	528	282	5,111	98	17,464
UNDUPLICATED NUMBER	4,215	2,559	3,884	498	272	4,897	98	16,423
TOTAL SUPPORT	50,802	36,078	26,240	5,868	1,254	30,532	4,962	155,736
UNDUPLICATED NUMBER	34,051	19,232	14,082	3,233	849	10,863	3,512	85,822

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT

SBHE

08/27/85

MARYLAND STUDENT FINANCIAL SUPPORT
UNDERGRADUATE STUDENTS
ACADEMIC YEAR 83-84
(AVERAGE DOLLAR AMOUNTS)

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS								
PELL/BEOG	777	1,080	1,053	1,232	1,149	1,126	1,064	954
SUPPLEMENTAL ED. OPPORTUNITY	358	659	540	1,172	398	736	564	532
VOCATIONAL REHABILITATION	351	1,058	764	1,791	1,850	1,622	1,606	666
OTHER FEDERAL	799	0	1,438	651	0	8,087	4,278	4,798
INSTITUTIONAL	262	868	679	336	0	2,179	0	1,415
PRIVATE	442	874	465	580	480	1,123	1,048	831
AVERAGE AWARD	661	966	877	1,187	1,084	1,541	1,153	950
AVERAGE AWARD PER RECIPIENT	847	1,302	1,142	1,490	1,160	2,224	1,238	1,244
LOANS								
NATIONAL DIRECT STUDENT	428	928	744	1,067	486	1,046	1,034	861
GUARANTEED STUDENT	1,776	1,473	1,887	2,040	2,180	2,253	2,154	1,850
PLUS/ ALAS	2,666	2,348	2,511	2,561	2,714	2,820	2,687	2,610
OTHER FEDERAL	614	1,969	528	0	0	1,319	781	1,256
INSTITUTIONAL	242	0	89	0	0	2,303	726	267
PRIVATE	366	2,019	187	0	0	3,884	250	1,238
AVERAGE AWARD	898	1,409	1,612	1,853	1,928	1,936	2,075	1,470
AVERAGE AWARD PER RECIPIENT	1,256	1,582	1,826	1,919	2,161	2,319	2,115	1,755
SCHOLARSHIPS								
GENERAL STATE	292	416	433	436	540	1,214	0	614
HOUSE OF DELEGATES	659	1,193	1,269	896	1,344	1,232	0	1,174
SENATORIAL	282	327	347	422	356	413	0	340
STATE DISTINGUISHED	702	755	743	800	780	797	0	767
POSTSECONDARY PROPRIETARY	0	0	0	0	0	0	587	587
OTHER MD STATE SCHOLARSHIP BD	407	535	390	650	500	512	530	452
OTHER RACE/DESEGREGATION	0	985	871	2,016	2,494	0	0	1,034
FEDERAL	850	840	454	1,566	0	4,701	0	2,029
INSTITUTIONAL HIGH ABILITY	457	848	626	1,259	2,414	1,334	0	1,085
INSTITUTIONAL ATHLETIC	446	1,459	968	1,206	0	3,041	0	1,592
OTHER INSTITUTIONAL	357	605	503	644	889	1,447	2,151	944
PRIVATE HIGH ABILITY	365	498	640	0	0	1,946	0	707
PRIVATE ATHLETIC	354	3,686	911	0	0	0	0	2,683
OTHER PRIVATE	355	602	464	531	822	986	687	510
*TUITION WAIVERS TO EMPLOYEE,DEPEND	226	282	420	511	567	1,640	0	490
TUITION WAIVERS TO SENIOR,DISABLED	93	360	225	450	578	0	0	125
TUITION WAIVERS TO STUDENTS	160	558	323	0	0	770	2,172	440
AVERAGE AWARD	230	586	509	743	1,150	1,211	863	578
AVERAGE AWARD PER RECIPIENT	242	835	646	892	1,487	1,722	891	718
STUDENT EMPLOYMENT								
COLLEGE WORK/STUDY	1,118	862	1,018	1,831	314	670	533	948
INSTITUTIONAL WORK/STUDY	732	1,097	841	1,944	0	709	1,419	839
OTHER INSTITUTIONAL	834	815	742	0	1,080	1,282	1,310	916
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	1,138	0	1,138
AVERAGE AWARD	1,032	851	873	1,845	822	812	1,286	923
AVERAGE AWARD PER RECIPIENT	1,100	969	908	1,956	852	847	1,286	982
TOTAL AVERAGE AWARD	634	978	997	1,335	1,332	1,457	1,635	1,000
AVERAGE AWARD PER RECIPIENT	946	1,834	1,858	2,423	1,968	4,097	2,311	1,815

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT

SBHE

MARYLAND STUDENT FINANCIAL SUPPORT
GRADUATE STUDENTS
ACADEMIC YEAR 83-84
(AVERAGE DOLLAR AMOUNTS)

08/27/85

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS/SCHOLARSHIPS/FELLOWSHIPS								
INSTITUTIONAL	0	1,370	663	643	0	6,035	0	3,745
PRIVATE	0	3,618	570	1,179	0	4,342	0	3,973
OTHER RACE/DESEGREGATION	0	1,313	1,236	748	0	0	0	1,268
FEDERAL	0	2,978	1,437	6,343	0	9,677	0	5,185
MD STATE SCHOLARSHIP BD	0	656	583	0	0	531	0	644
*TUITION WAIVERS TO EMPLOYEE,DEPEND	0	728	532	413	0	943	0	704
TUITION WAIVERS TO SENIOR,DISABLED	0	503	384	0	0	0	0	497
TUITION WAIVERS TO STUDENTS	0	1,052	701	500	0	1,330	0	1,026
AVERAGE AWARD	0	1,306	732	1,003	0	5,521	0	2,950
AVERAGE AWARD PER RECIPIENT	0	2,105	732	1,271	0	6,202	0	3,894
LOANS								
NATIONAL DIRECT STUDENT	0	2,008	1,418	1,623	0	2,112	0	1,966
GUARANTEED STUDENT	0	3,448	3,634	4,245	0	4,211	0	3,694
PLUS/ ALAS	0	4,518	2,624	2,000	0	2,442	0	2,659
OTHER FEDERAL	0	2,916	0	0	0	4,513	0	3,068
INSTITUTIONAL	0	1,850	0	0	0	8,415	0	7,277
PRIVATE	0	1,000	0	0	0	2,166	0	2,050
AVERAGE AWARD	0	3,139	3,294	3,779	0	4,259	0	3,516
AVERAGE AWARD PER RECIPIENT	0	4,070	3,387	3,931	0	5,260	0	4,293
STUDENT EMPLOYMENT								
ASSISTANTSHIPS	0	6,019	2,052	2,538	0	2,901	0	5,149
COLLEGE WORK/STUDY	0	1,799	1,865	2,351	0	2,378	0	2,193
INSTITUTIONAL WORK/STUDY	0	1,993	1,793	0	0	1,113	0	1,514
OTHER INSTITUTIONAL	0	0	1,219	0	0	4,006	0	3,754
*REMISSION OF FEES/GRAD. ASSISTANTS	0	1,089	1,033	814	0	1,587	0	1,103
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	1,048	0	1,048
AVERAGE AWARD	0	3,583	1,576	1,850	0	2,833	0	3,279
AVERAGE AWARD PER RECIPIENT	0	6,157	1,809	2,943	0	3,523	0	5,045
TOTAL AVERAGE AWARD	0	2,717	2,273	1,895	0	4,506	0	3,228
AVERAGE AWARD PER RECIPIENT	0	4,244	2,654	4,040	0	7,865	0	5,073

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT

SBHE

MARYLAND STUDENT FINANCIAL SUPPORT
GRADUATE STUDENTS
ACADEMIC YEAR 83-84
(NUMBERS)

08/27/85

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS/SCHOLARSHIPS/FELLOWSHIPS								
INSTITUTIONAL	0	1,801	19	56	0	1,969	0	3,845
PRIVATE	0	54	7	53	0	518	0	632
OTHER RACE/DESEGREGATION	0	222	73	15	0	0	0	310
FEDERAL	0	311	26	6	0	173	0	516
MD STATE SCHOLARSHIP BD	0	373	37	0	0	22	0	432
*TUITION WAIVERS TO EMPLOYEE,DEPEND	0	640	208	21	0	113	0	982
TUITION WAIVERS TO SENIOR,DISABLED	0	129	6	0	0	0	0	135
TUITION WAIVERS TO STUDENTS	0	180	108	10	0	118	0	416
SUB-TOTAL	0	3,710	484	161	0	2,913	0	7,268
UNDUPLICATED NUMBER	0	2,302	484	127	0	2,593	0	5,506
LOANS								
NATIONAL DIRECT STUDENT	0	473	142	13	0	428	0	1,056
GUARANTEED STUDENT	0	2,171	819	64	0	1,055	0	4,109
PLUS/ ALAS	0	4	19	1	0	28	0	52
OTHER FEDERAL	0	332	0	0	0	35	0	367
INSTITUTIONAL	0	52	0	0	0	248	0	300
PRIVATE	0	1	0	0	0	9	0	10
SUB-TOTAL	0	3,033	980	78	0	1,803	0	5,894
UNDUPLICATED NUMBER	0	2,339	953	75	0	1,460	0	4,827
STUDENT EMPLOYMENT								
ASSISTANTSHIPS	0	2,289	129	26	0	678	0	3,122
COLLEGE WORK/STUDY	0	170	32	18	0	403	0	623
INSTITUTIONAL WORK/STUDY	0	2	47	0	0	35	0	84
OTHER INSTITUTIONAL	0	0	28	0	0	282	0	310
*REMISSION OF FEES/GRAD. ASSISTANTS	0	2,113	130	26	0	93	0	2,362
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	10	0	10
SUB-TOTAL	0	4,574	366	70	0	1,501	0	6,511
UNDUPLICATED NUMBER	0	2,662	319	44	0	1,207	0	4,232
TOTAL SUPPORT	0	11,317	1,830	309	0	6,217	0	19,673
UNDUPLICATED NUMBER	0	7,246	1,567	145	0	3,562	0	12,520

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT

SBHE

08/27/85

MARYLAND STUDENT FINANCIAL SUPPORT
GRADUATE STUDENTS
ACADEMIC YEAR 83-84
(DOLLARS)

SUPPORT TYPE	COMMUNITY COLLEGES	UNIV. OF MARYLAND	STATE UNIV. AND COLLEGES	MORGAN STATE UN.	ST. MARY'S COLLEGE	INDEPENDENT COLLEGES	INDEPENDENT POST-SECOND.	STATE TOTAL
GRANTS/SCHOLARSHIPS/FELLOWSHIPS								
INSTITUTIONAL	0	2,467,484	12,600	36,010	0	11,883,874	0	14,399,968
PRIVATE	0	195,421	3,990	62,523	0	2,249,589	0	2,511,523
OTHER RACE/DESEGREGATION	0	291,614	90,274	11,220	0	0	0	393,108
FEDERAL	0	926,242	37,374	38,060	0	1,674,167	0	2,675,843
MD STATE SCHOLARSHIP BD	0	245,058	21,576	0	0	11,690	0	278,324
*TUITION WAIVERS TO EMPLOYEE,DEPEND	0	466,092	110,784	8,685	0	106,583	0	692,144
TUITION WAIVERS TO SENIOR,DISABLED	0	64,919	2,304	0	0	0	0	67,223
TUITION WAIVERS TO STUDENTS	0	189,431	75,752	5,005	0	156,975	0	427,163
SUB-TOTAL	0	4,846,261	354,654	161,503	0	16,082,878	0	21,445,296
LOANS								
NATIONAL DIRECT STUDENT	0	949,845	201,435	21,100	0	904,160	0	2,076,540
GUARANTEED STUDENT	0	7,487,462	2,977,019	271,725	0	4,443,593	0	15,179,799
PLUS/ ALAS	0	18,075	49,864	2,000	0	68,377	0	138,316
OTHER FEDERAL	0	968,152	0	0	0	157,973	0	1,126,125
INSTITUTIONAL	0	96,250	0	0	0	2,086,927	0	2,183,177
PRIVATE	0	1,000	0	0	0	19,500	0	20,500
SUB-TOTAL	0	9,520,784	3,228,318	294,825	0	7,680,530	0	20,724,457
STUDENT EMPLOYMENT								
ASSISTANTSHIPS	0	13,778,739	264,741	66,000	0	1,967,537	0	16,077,017
COLLEGE WORK/STUDY	0	305,831	59,701	42,325	0	958,415	0	1,366,272
INSTITUTIONAL WORK/STUDY	0	3,986	84,291	0	0	38,955	0	127,232
OTHER INSTITUTIONAL	0	0	34,135	0	0	1,129,732	0	1,163,867
*REMISSION OF FEES/GRAD. ASSISTANTS	0	2,303,063	134,304	21,180	0	147,682	0	2,606,229
*REMISSION OF FEES/STUDENT EMPLOYEE	0	0	0	0	0	10,485	0	10,485
SUB-TOTAL	0	16,391,619	577,172	129,505	0	4,252,806	0	21,351,102
TOTAL SUPPORT	0	30,758,664	4,160,144	585,833	0	28,016,214	0	63,520,855
LESS FRINGE BENEFITS (*)	0	2,769,155	245,088	29,865	0	264,750	0	3,308,858
TOTAL AID	0	27,989,509	3,915,056	555,968	0	27,751,464	0	60,211,997

SOURCE S-5. * INDICATES SUPPORT TYPE AS A FRINGE BENEFIT